

**ORDINANCE NO. 2023-0907B**

**AN ORDINANCE OF THE CITY OF WILMER, TEXAS AFFIXING AND LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2023/2024 AT \$0.439130 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS TO PROVIDE REVENUES FOR CURRENT MAINTENANCE AND OPERATIONAL EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING DUE AND DELINQUENT DATES; PENALTIES AND INTEREST; PROVIDING A HOMESTEAD EXEMPTION AND DISABILITY EXEMPTION; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, On Thursday, August 31, 2023 City Council read the ordinance and conducted a public hearing to receive comment regarding the proposed ad valorem tax rate of \$0.439130 per one hundred dollars assessed valuation. one (1) comments was received on Thursday, September 7, 2023. The public hearing and meetings were noticed in accordance with the Texas Open Meetings Act, Tax Code, the No-New-Revenue Taxation law, and Local Government Code.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WILMER, TEXAS:**

**SECTION 1.** There be and is hereby levied for the fiscal year 2023/2024 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Wilmer, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.439130 per one hundred dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

- a) \$0.279131 for the purpose of paying maintenance and operation, and, defraying the expenses of current operations, and
- b) \$0.159999 for interest and sinking fund requirements of the municipal government of the City.

**THAT THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.50 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-58.03.**

**SECTION 2.** All 2023/2024 ad valorem taxes shall become due and payable on October 1, 2023, shall become delinquent after January 31, 2024. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2024, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

**SECTION 3.** Taxes are payable to the Dallas County Tax Assessor-Collector, Records Building, Dallas, Texas, by an interlocal agreement dated July 3, 2014. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**SECTION 4.** The tax rolls as presented to the City Council, together with any supplement thereto, be and the same are hereby approved.

**SECTION 5.** The penalties and interest authorized by law shall incur a penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) per month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. All taxes that remain delinquent on July 1st of the year in which they become delinquent shall incur an additional penalty to defray costs of collection, of an amount not to exceed 20% of the amount of taxes, penalty and interest due.

**SECTION 6.** In accordance with the Texas Property Tax Code, and effective with the passage of the ordinance, there is hereby provided an exemption of \$24,000 on homestead property for those head-of-household persons who have attained the age of 65 years prior to January 1, 2024 and an exemption of \$24,000 on disability designations.

**SECTION 7.** That all ordinances of the City of Wilmer in conflict with the provisions of this ordinance be, and the same are hereby, repealed.

**SECTION 8.** This Ordinance shall become effective upon its adoption as the law in such cases provides.

**SECTION 9.** All recitals are incorporated herein by reference as if fully written. This ordinance shall take effect immediately from and after its passage, as the law in such cases provided.

**DULY PASSED** and approved by the City Council of the City of Wilmer, Texas, on this the 7th day of September, 2023.

**ATTEST:**

  
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Mayra A. Ortiz, City Secretary

**APPROVED:**

  
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Sheila Petta, Mayor

**APPROVED AS TO FORM:**

  
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Michael B. Halla, City Attorney