**Ordinance #2023-0829-1**

**AN ORDINANCE LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF MOUNT ENTERPRISE FOR THE 2023-2024 FISCAL YEAR; AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MOUNT ENTERPRISE, TEXAS.**

**SECTION** 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Mount Enterprise, and to provide an Interest and Sinking fund for the 2023-2024 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of $\_\_\_\_\_\_\_\_\_ on each $ 100 valuation on property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the maintenance and support of the general government (General Fund), $\_\_\_\_\_\_\_\_\_\_\_ on each $100 valuation of property; and
2. For the interest and sinking fund (Debt Rate), $0.000000 on each $100 valuation of property.

**SECTION 2.** That taxes levied under this ordinance shall be payable on the 1st day of October, 2023, and may be paid up to and including the following January 31st without penalty, but if not paid, such taxes shall become delinquent on the following day, February 1, 2024, and the following penalty shall be payable thereon; if paid during the month of February, seven percent (7%); during the month of March, nine percent (9%); during the month of April, eleven percent (11%); during the month of May, thirteen percent (13%); during the month of June, fifteen percent (15%); and on and after the 1st day of July, eighteen percent (18%). In addition to the above stated penalty and interest amounts, a 20% attorney fee will be added to the amount due on the first day of July, 2024.

**SECTION 3.** All taxes shall become a lien upon the property against which assessed, and the tax assessor and collector of the City of Mount Enterprise is hereby authorized and empowered to enforce the collection of such taxes according to the constitution and laws of the State of Texas and ordinances of the City of Mount Enterprise shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Mount Enterprise. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

**SECTION 4.** That this ordinance shall take effect and be in force from and after its passage.

**PASSED** this 29th day of August 2023, at the meeting of the City Council of the City of Mount Enterprise, on August 29, 2023, there being a quorum present, by \_\_\_ yeas and \_\_\_ nays. and executed by the mayor on the date set out.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Jim Reese, Mayor

ATTEST:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Suzanne M. Pharr, City Secretary

APPROVED AS TO FORM:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Suellen Perry, City Attorney