

**ORDINANCE NO. 2022-09-04**

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**AN ORDINANCE OF THE CITY OF WESTON, COLLIN COUNTY, TEXAS, LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF WESTON, TEXAS, FOR THE YEAR 2022; APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID IN ACCORDANCE WITH THE CONSTITUTION AND LAWS OF THE STATE OF TEXAS, REPEALING ALL ORDINANCES OR PARTS OF ORDINANCES IN CONFLICT THEREWITH; AND PROVIDING FOR AN EFFECTIVE DATE.**

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

***SECTION 1  
ADOPTION***

There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Weston, Texas upon all real property within the corporate limits of said City subject to taxation, a tax of \$0.295000 on each \$100.00 valuation of property, said tax being levied and apportioned for the maintenance and support of the general government.

**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 6.64 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.**

***SECTION 2  
DUE DATE***

Taxes levied under this Ordinance shall be due October 1, 2022 and if not paid on or before February 1, 2023 shall immediately become delinquent. Taxpayers who have qualified for over 65 years age exemption on their homestead may pay their taxes in four (4) equal installments due January 31, March 31, May 31 and July 31 without penalty or interest accruing.

***SECTION 3  
COLLECTION***

All taxes shall become a lien upon the property against which assessed, and the assessor and collector of the City of Weston 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 Weston shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property for the payment of 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 Weston. All delinquent taxes shall bear interest from the date of delinquency at the rate as prescribed by law.

***SECTION 4  
CUMULATIVE REPEALER CLAUSE***

This Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances, or parts thereof, in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided however, that any complaint, action, claim or lawsuit which has been initiated or has arisen under or pursuant to such other Ordinances on the date of adoption of this Ordinance shall continue to be governed by the provisions of such Ordinance and for that purpose the Ordinance shall remain in full force and effect

**SECTION 5  
PROVISIONS SEVERABLE**

It is hereby declared to be the intention of the City Council that the phrases, clauses, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs or sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 6  
EFFECTIVE DATE**

This Ordinance shall be in full force and effect from and after its passage and publication as provided by law, and it is so ordained.

PASSED AND APPROVED by Council this, the 13<sup>th</sup> day of September, 2022.



APPROVE

*James M. Marischen*  
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James M Marischen, Mayor

ATTEST

*Susan Coffey*  
\_\_\_\_\_  
Susan Coffey, City Secretary

**AYE's**

**NAY's**

**ABSTAINED**

*Michael H. Hise*  
\_\_\_\_\_  
*Carol Schlicker*  
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*Mari Whitworth*  
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**ABSENT**

**Section 26.05(b) of Property Tax Code**  
**Worksheet for Determination of Steps Required for Adoption of Tax Rate**  
**City of Weston**

<b>M&amp;O Tax Increase in Current Year</b>	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$58,440,798
2. Last year's M&O tax rate. Enter Line 28 of the Voter-Approval Tax Rate Worksheet.	\$0.295000/\$100
3. M&O taxes refunded for years preceding tax year 2021. Enter Line 31A of the Voter-Approval Tax Rate Worksheet.	\$264
4. TIF Adjustment. Enter Line 31B of the Voter-Approval Tax Rate Worksheet.	\$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$172,664
6. This year's total taxable value. Enter line 21 of the No-New-Revenue Tax Rate Worksheet.	\$73,951,579
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.295000/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$218,157
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$45,493
<b>Comparison of Total Tax Rates</b>	
10. No-New-Revenue Total Tax Rate.	\$0.276505/\$100
11. This year's proposed total tax rate.	\$0.295000/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.018495
13. Percentage change in total tax rate. Divide Line 12 by line 10.	6.69%
<b>Comparison of M&amp;O Tax Rates</b>	
14. No-New-Revenue M&O Tax Rate. Enter line 39 of the Voter-Approval Tax Rate Worksheet.	\$0.276630/\$100
15. This year's proposed M&O tax rate.	\$0.295000/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.018370
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	6.64%
<b>Raised M&amp;O Taxes on a \$100,000 Home</b>	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.295000/\$100
20. This year's proposed M&O tax rate.	\$0.295000/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$0.00