

ARTICLE VI. ASSESSMENT AND COLLECTION OF TAXES¹

Sec. 6.01. Power to tax.

- (a) The Council shall have the power and authority as is granted by this charter and the Constitution and the laws of the State of Texas to provide by ordinance such rules, regulations and procedures as are necessary for the assessment, levy and prompt collection of all taxes assessed and imposed pursuant to and consistent with this charter and the Constitution and laws of the State of Texas.
- (b) The council shall have the power to grant tax exemptions in accordance with the Constitution and statutes of the State of Texas.

(Ord. No. 3868, § 1(Exh. A, Prop. I), 6-4-2024)

Sec. 6.02. Where payable.

- (a) All taxes shall be payable at the Office of the Assessor and Collector of Taxes in the City of Farmers Branch at the City Hall Building or at such places both within and without the City of Fanners Branch as may be specifically designated by the Council.
- (b) Except as otherwise provided by state law, taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. The city council may by ordinance provide for penalty and interest to be assessed on all delinquent taxes in such amounts as may be authorized by law.

(Ord. No. 3868, § 1(Exh. A, Prop. I), 6-4-2024)

Sec. 6.03. Property subject to tax.

All real and tangible personal property located in the City of Farmers Branch on January 1 of each year is taxable by the City unless exempt by law.

Sec. 6.04. Appraisal of property; method of assessment.

All taxable property located within the corporate limits of the City of Farmers Branch shall be appraised and assessed in accordance with the Texas Property Tax Code.

Sec. 6.05. Tax liens, liabilities and suits.

All taxable property located in the City on January 1 of each year shall stand charged from that date with a lien as allowed by the Texas Property Tax Code in favor of the City for the taxes due.

¹Editor's note(s)—Article VI, sections 6.01 through 6.08 inclusive, were amended at an election held January 21, 1989.

Sec. 6.06. Assessor and collector of taxes.

The City Manager shall appoint a Tax Assessor and Collector for the City, or the City Council may contract with a governmental entity or with the board of directors of an appraisal district to perform duties relating to the assessment or collection of taxes.

(Ord. No. 3868, § 1(Exh. A, Prop. I), 6-4-2024)

Ord. No. 3868, § 1(Exh. A, Prop. I), adopted June 4, 2024, repealed §§ 6.06 and 6.07 and renumbered § 6.08 as § 6.06. Former §§ 6.06 and 6.07 pertained to ratification and general powers and derived from an election held January 21, 1989.