



ORDINANCE NO. 3699

AN ORDINANCE OF THE CITY OF FARMERS BRANCH LEVYING THE AD VALOREM TAXES FOR THE YEAR 2021 (FISCAL YEAR 2021-22) AT A RATE OF \$0.589 PER ONE HUNDRED DOLLARS (\$100) ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF FARMERS BRANCH AS OF JANUARY 1, 2021, TO PROVIDE REVENUE FOR THE PAYMENT OF CURRENT EXPENSES; PROVIDING FOR AN INTEREST AND SINKING FUND FOR ALL OUTSTANDING DEBT OF THE CITY OF FARMERS BRANCH; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; APPROVING THE 2021 TAX ROLL CERTIFIED BY THE CHIEF APPRAISER OF THE DALLAS CENTRAL APPRAISAL DISTRICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, assessments and renditions of all taxable property in the City of Farmers Branch have been made for the year 2021 by the Chief Appraiser of the Dallas Central Appraisal District; and

WHEREAS, the City Council of the City of Farmers Branch finds it to be in the public interest to accept and approve the estimated ad valorem tax roll certified by the Chief Appraiser of the Dallas Central Appraisal District for 2021; and

WHEREAS, the City Council has approved Ordinance No. 3698 adopting the City’s annual budget for fiscal year 2021-2022; and

WHEREAS, the City Council has determined that a total tax rate of \$0.589 per \$100 assessed valuation should be adopted in order to provide funds necessary for the operations and maintenance obligations of the City and to fund required debt payments; and

WHEREAS, the City Council of the City of Farmers Branch, Texas, upon full consideration of the matter, is of the opinion that the tax rate hereinafter set forth is proper and should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, THAT:

SECTION 1. Assessments and renditions for Tax Year 2021 on all taxable property and the Certification of Appraisal Roll for Tax Year 2021, as certified by the Chief Appraiser of the Dallas Central Appraisal District and summarized in Exhibit “A”, attached hereto, together with any supplements thereto, be and the same are hereby approved.

SECTION 2. There be and is hereby levied for the tax year 2021 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Farmers Branch, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.589 on each one hundred dollars (\$100) assessed valuation of taxable property, which shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenditures of the municipal government of the City of Farmers Branch, a tax of \$0.527248 on each one hundred dollars (\$100) assessed value on all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities of all outstanding debt of the City of Farmers Branch, not otherwise provided for, a tax of \$0.061752 on each one hundred dollars (\$100) assessed value of taxable property within the City of Farmers Branch, and shall be applied to the payment of interest and maturities of all such outstanding debt.

SECTION 3. 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 8.82% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$21.05.

SECTION 4. All ad valorem taxes shall become due and payable on October 1, 2021, and all ad valorem taxes for the year shall become delinquent if not paid prior to February 1, 2022. There shall be no discount for payment of taxes prior to February 1, 2022. A delinquent tax shall incur all penalty and interest authorized by law, to wit:

- (a) A penalty of six percent on the amount of the tax for the first calendar month it is delinquent, plus one percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.
- (b) Provided, however, a tax delinquent on July 1, 2022, incurs a total penalty of twelve percent of the amount of delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at the rate of one percent for each month or portion of a month the tax remains unpaid. Taxes for the year 2021 and taxes for all future years that become delinquent on or after February 1 but not later than May 1, that remain delinquent on July 1 of the year in which they become delinquent, incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and 33.07, as amended. Taxes assessed against tangible personal property for the year 2021 and for all future years that become delinquent on or after February 1 of a year incur an additional penalty on the later of the date the personal property taxes become subject to the delinquent tax attorney's contract, or

60 days after the date the taxes become delinquent, such penalty to be in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 33.11. Taxes for the year 2021 and taxes for all future years that remain delinquent on or after June 1 under Texas Property Tax Code Sections 26.07(f), 26.15(e), 31.03, 31.031, 31.032 or 31.04 incur an additional penalty in the amount of twenty percent (20%) of taxes, penalty and interest due, pursuant to Texas Property Tax Code Section 6.30 and Section 33.08, as amended.

SECTION 5. 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 6. Should any sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this Ordinance as a whole or any part or provision thereof other than the part thereof decided to be unconstitutional, illegal or invalid.

SECTION 7. This Ordinance shall take effect immediately from and after its passage, as the law and City Charter in such cases provide.

UPON CALLING FOR A VOTE FOR APPROVAL OF THIS ORDINANCE, THE MEMBERS OF THE CITY COUNCIL VOTED AS FOLLOWS:

	Absent (Not Voting)	Aye	Nay
Cristal Retana, Councilmember - District 1			
Michael Driskill, Councilmember-District 2			
Traci Williams, Councilmember – District 3			
Terry Lynne, Councilmember – District 4			
David Merritt, Councilmember –District 5			
Robert C. Dye, Mayor [in case of a tie vote]			

WITH ___ VOTING “AYE” AND ___ VOTING “NAY”, AND AT LEAST 60% OF THE MEMBERS OF THE GOVERNING BODY VOTING IN FAVOR OF THE ORDINANCE, THIS ORDINANCE NO. 3699 IS DULY PASSED BY THE CITY COUNCIL OF THE CITY OF FARMERS BRANCH, TEXAS, ON THE 21ST DAY OF SEPTEMBER 2021.

ATTEST:

APPROVED:

Amy Piukana, City Secretary

Robert C. Dye, Mayor

APPROVED AS TO FORM:

Peter G. Smith, City Attorney
(kbl:9/8/2021:124652)

**ORDINANCE NO. 3699
EXHIBIT "A"**



**DALLAS CENTRAL APPRAISAL DISTRICT
CERTIFICATION OF APPRAISAL ROLL**

Year: 2021

Jurisdiction: City of FARMERS BRANCH

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraphs (A) and (B), the following values are hereby certified:

Market Value of all Real & Business Personal Property Before Qualified Exemptions*	\$8,303,165,630
Taxable Value of all Real & Business Personal Property	\$6,951,338,755

In accordance with the requirements of the Texas Property Tax Code, Chapter 26, Section 26.01, paragraph (C), the following values are hereby certified as disputed values and are not included in the above totals:

	Market Value	Taxable Value
Values under protest as determined by the Appraisal District**	\$338,732,600	\$331,262,936
Values under protest as claimed by property owner or estimated by Appraisal District in event property owner's claim is upheld	\$237,316,238	\$231,884,055
Freeport Estimated Loss		\$0
Estimated Net Taxable		\$231,884,055

I, W. Kenneth Nolan, Executive Director/Chief Appraiser of the Dallas Central Appraisal District, do hereby certify the aforementioned values and totals to the taxing jurisdiction indicated above, in accordance with the requirements of the laws of the State of Texas on this 22nd day of July, 2021 .

Dallas Central Appraisal District

W. Kenneth Nolan
Executive Director/Chief Appraiser

*Total Value of New Construction in Certified Market Value above	\$348,803,651
**Value of Disputed New Construction in Protested Market Value Above	\$1,308,780