

ORDINANCE NO. 2022-09-\_\_\_

**AN ORDINANCE LEVYING TAXES FOR THE CITY OF MCKINNEY, TEXAS, FOR THE TAX YEAR 2022; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DELINQUENT; PROVIDING FOR A LIEN ON ALL REAL AND PERSONAL PROPERTY TO SECURE THE PAYMENT OF TAXES DUE THEREON; PROVIDING FOR PENALTY AND INTEREST FROM AN EFFECTIVE DATE HEREOF; PROVIDING FOR A 15% COLLECTION FEE FROM AN EFFECTIVE DATE HEREOF; PROVIDING FOR ACCEPTANCE OF THE TAX ROLL TOGETHER WITH ANY SUPPLEMENTS THERETO; AND PROVIDING FOR PUBLICATION OF THE CAPTION OF THIS ORDINANCE**

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

Section 1. There should be, and is hereby, levied and ordered to be assessed and collected for the following rate of taxes for the City of McKinney, Texas, for the tax year 2022 to provide for the expenditures of said City for the fiscal year ending September 30, 2023, and to provide for the payments of indebtedness, interest and sinking funds for the City of McKinney, to wit:

(a) For the general revenue of the General Fund 31.1797 cents on each \$100.00 valuation of all taxable property within said City.

(b) For the revenue of bonded indebtedness, capital lease payments and related fees 14.5688 cents on each \$100.00 valuation of all taxable property within said City.

(c) Total tax rate of 45.7485 cents based on 100% market ratio on each \$100.00 of all taxable property within said City.

(d) This year's tax levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy.

**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 2.81 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-33.72.**

Section 2. The taxes assessed and levied hereby are due and payable on October 1, 2022, and shall be payable not later than January 31, 2023. The penalties and interest provided for herein shall accrue after this date. However, if the entire taxes due are paid in full by January 31, 2023, no penalty or interest shall be due.

Section 3. In addition to the taxes assessed and levied herein, there is also assessed and levied a penalty for the failure to pay taxes due as herein specified in the amount of 6% for the first month, plus 1% each additional month, until the penalty shall be 12% on the total taxes due, and in addition thereto, there is hereby levied and assessed interest at the rate of 1% per month of any part thereof of all taxes allowed to become delinquent by the failure or refusal to pay the taxes as herein specified.

Section 4. In addition to the taxes and penalty and interest assessed and levied herein, there is also assessed and levied a 15% collection fee on all taxes and

penalty and interest that become delinquent and remain unpaid on July 1, 2023.

Section 5. The City of McKinney shall have a lien on all taxable property located in the City of McKinney to secure the payment of taxes, penalty, interest and all costs of collection, assessed and levied hereby.

Section 6. Taxes are payable in McKinney, Texas, at the Office of the Tax Assessor-Collector. 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 7. The tax roll as presented to the City Council together with any supplements thereto, are hereby accepted.

Section 8. The caption of this Ordinance is to be published one (1) time in a newspaper having general circulation in the City of McKinney, and is to become effective immediately upon its passage and publication.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MCKINNEY, TEXAS, ON THE 6<sup>TH</sup> DAY OF SEPTEMBER, 2022.**

CITY OF MCKINNEY, TEXAS

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GEORGE C. FULLER  
Mayor

CORRECTLY ENROLLED:

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EMPRESS DRANE, City Secretary  
JOSHUA STEVENSON, Deputy City Secretary

DATE: \_\_\_\_\_

APPROVED AS TO FORM:

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MARK S. HOUSER  
City Attorney