

ORDINANCE NO. 014-07

AN ORDINANCE OF THE CITY OF DE LEON, TEXAS, LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF DE LEON, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2007 AND ENDING SEPTEMBER 30, 2008; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DE LEON, TEXAS THAT:

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 De Leon, upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$ **.6000** for each \$100.00 valuation of property, said tax being so levied for the maintenance and support of the general government (General Fund), \$ **.6000** on each \$100.00 valuation of property.

SECTION 2: That taxes levied under this ordinance shall be due October 1, 2007, and if not paid on or before January 31, 2008, shall immediately become delinquent.

SECTION 3: All taxes shall become a lien upon the property against which assessed, and the tax collector of the City of De Leon, is hereby authorized and empowered to enforce the collection of such taxes according to the constitution and laws of the State of Texas and Charter and Ordinances of the City of De Leon, 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 penalty and interest collected from such delinquent taxes shall be apportioned to the General Fund of the City of De Leon. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

SECTION 4: This Ordinance shall be and remain in *full* force and effect from and after its final passage and publication as herein provided.

SECTION 5. That it is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the *Open Meeting Act, Chapter 551, Loc. Gov't. Code.*

PASSED AND APPROVED by the City Council on this the 17th day of September, 2007.

PASSED, APPROVED AND ADOPTED on final reading by the City Council on this 27th day of September, 2007.

CITY OF DE LEON,

Danny Owen, Mayor

ATTEST:

Karen Wilkerson, City Secretary