

## Ordinance No. 2018-9-13-01

**AN ORDINANCE OF THE CITY OF COUPLAND, TEXAS, LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2018, AND ENDING SEPTEMBER 30, 2019; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES, AND ESTABLISHING WHEN TAXES SHALL BECOME DUE AND SAME SHALL BECOME DELINQUENT, IF NOT PAID.**

**WHEREAS**, it is necessary that an Ordinance be passed levying an ad valorem tax on all property, real and personal, within the corporate limits of the City of Coupland, Texas in accordance with such Texas Tax Code.

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

**Section 1:** There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Coupland, Texas (herein the "City") a tax of **\$0.25** on each **\$100.00** valuation of property, said tax being so levied and apportioned to the purposes here set forth:

A. For the maintenance and operations of the municipal government.

**Section 2:** Taxes levied under this Ordinance shall be due October 1, 2018 and, if not paid on or before February 1, 2019, shall immediately become delinquent.

**Section 3:** All taxes shall become a lien upon the property against which assessed, and the Williamson County Tax Assessor-Collector, as the assessor and collector for the City, 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, and 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 collected from such delinquent taxes shall be apportioned to the General Fund of the City. All delinquent taxes shall bear interest at the rate prescribed by State law.

**Section 4:** This Ordinance shall take effect and be in full force from and after its passage.

**DULY PASSED, ADOPTED, AND APPROVED** on this 13<sup>th</sup> day of September, 2018.

**THE CITY OF COUPLAND, TEXAS**

**ATTEST:**



**LaVerne Rohlack, City Secretary**



**Jack R. Piper, Mayor**