#### **ORDINANCE NO. 97-12-02**

AN ORDINANCE OF THE CITY OF WESTON, COLLIN COUNTY, TEXAS, PROVIDING FOR THE LEVY OF AN AD VALOREM TAX FOR THE YEAR 1998 AND PROVIDING FOR SEVERABILITY, CONFLICTS AND AN EFFECTIVE DATE.

WHEREAS, the City of Weston (the "City") was dully incorporated in 1971 and is a Type B Texas Municipal corporation;

**WHEREAS**, since 1971 the City has relied on sales taxes, franchise fees and permit fees to provide revenue for municipal expenses;

WHEREAS, the City is experiencing accelerated growth and demand for city services that cannot be adequately financed by Weston's historical revenue sources; and

WHEREAS, Weston City Council finds that the imposition of an ad valorem tax is necessary to preserve and promote the health, safety and welfare of the citizens of Weston.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WESTON, COLLIN COUNTY, TEXAS:

### SECTION 1. AD VALOREM TAX.

Pursuant to Article 11 Section 4 of the Texas Constitution and Chapter 302 of the Texas Tax Code, the City of Weston shall levy an ad valorem tax not to exceed twenty-five cents (\$.25) per one hundred dollar (\$100.00) evaluation for the year of 1998 on all taxable property within the corporate limits of the City as of January 1, 1998. The 1998 rate will be set by the City Council in accordance with the law by September 30, 1998.

### **SECTION 2. METES AND BOUNDS SURVEY**

The City shall contract with a qualified surveyor to prepare a metes and bounds survey of the municipal limits of the City. When the survey has been prepared and approved as the map of the City, then the survey/map shall be filed with the Collin County Central Appraisal District in order that a tax roll may be prepared.

#### **SECTION 3. CONFLICTS**

All ordinances and any provisions of the City that are in conflict with this Ordinance shall be, and the same are, hereby repealed, and all ordinances and provisions of ordinances of the City not so repealed are hereby retained in full force and effect.

## SECTION 4. SEVERABILITY

It is the intent of the City Council that each paragraph, sentence, subdivision, clause, phrase, or section of this Ordinance be deemed severable and, should any such paragraph, sentence, subdivision, clause, phrase, or section be declared invalid or unconstitutional for any reason, such declaration of invalidity or unconstitutionality shall not be construed to affect the validity of those provisions of this Ordinance left standing, nor the validity of any ordinances previously adopted by the City.

## SECTION 5. EFFECTIVE DATE

This Ordinance shall take effect on the date of its adoption by the Weston City Council.

**ADOPTED** by the City Council of the City of Weston, Collin County, Texas, this the 9th day of December, 1997.

APPROVED:

by:

Kenneth Cowan, Mayor

ATTEST:

Amy L. Jones, Qity Secretary

APPROVED AS TO FORM:

John E. Rapter, Oty Attorney

# CONTRACT FOR THE COLLECTION OF DELINQUENT TAXES

STATE OF TEXAS §
COUNTY OF COLLIN §

This contract is made and entered into by and between the CITY OF WESTON, a political subdivision of the State of Texas, acting by and through its governing body (the "CITY"), and GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C., Plano, Texas ("GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C.").

- 1. The CITY agrees to employ and does hereby employ GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. to enforce by suit or otherwise the collection of all delinquent taxes, penalty and interest owing to the CITY which the CITY's Tax Assessor/Collector refers to GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. provided current year taxes becoming delinquent within the period of this Contract shall become subject to its terms upon the following conditions:
  - A. Taxes that become delinquent during the term of this Contract that are not delinquent for any prior years become subject to the terms of this Contract on the 1st day of July of the year in which they become delinquent; and
  - B. The CITY reserves the right to make the final decision as to whether or not to enforce by suit any delinquent tax account turned over to GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. for collection.
- 2. GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. is to call to the attention of the collector or other officials any errors, double assessments or other discrepancies coming under their observation during the progress of the work and is to intervene on behalf of the CITY in all suits for taxes hereafter filed by any taxing unit on property located within its taxing jurisdiction.
- 3. GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. agrees to make progress reports to City Council upon request, and to advise the CITY of all cases where investigation reveals taxpayers to be financially unable to pay their delinquent taxes.
- 4. The CITY agrees to pay to GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. as compensation for services required hereunder, fifteen percent (15%) of the total amount of all delinquent taxes, penalty and interest of the years covered by this Contract which shall be paid to GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. in the following manner:
  - A. <u>Personal Property</u>: Fifteen percent (15%) of the total amount of all delinquent taxes, penalty and interest which are actually collected and paid to the CITY's Collector of Taxes; such compensation shall become the property of GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. at the time such delinquent taxes, penalty and interest are actually paid to the CITY's Collector of Taxes.

Real Property: Fifteen percent (15%) of the total amount of all delinquent taxes, penalty and interest which are actually collected and paid to the CITY's Collector of Taxes by the taxpayer or the result of a forced sale of such real estate; such compensation shall become the property of GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. at the time such delinquent taxes, penalty and interest are actually paid to the CITY's Collector of Taxes whether voluntarily by the taxpayer or from the proceeds of a forced sale, whichever occurs first.

Said Collector of Taxes shall pay over said compensation to GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. monthly by check. In the event suit is necessary to collect any of the delinquent taxes, penalty and interest covered by this Contract, GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. agree to recover as attorney's fees on behalf of the CITY fifteen percent (15%) of all such delinquent taxes, penalty and interest.

- 5. The CITY agrees to furnish to GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. all data and information in its possession as to the name, identity and location of necessary parties and the legal description of the property necessary to the filing of any suit for taxes and to pay any expenses incurred in obtaining same. GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. agrees to recover for the CITY any such expenses so incurred in any suit for collection of such taxes to the extent provided by law.

In consideration of the terms and compensation herein stated, GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C. hereby accepts said employment and undertakes the performance of this Contract as above written.

This Contract is executed on behalf of the CITY by the presiding officer of its governing body who is authorized to execute this Contract by order heretofore passed and duly recorded in its minutes.

This Contract may be executed in multiple counterparts, each of which is deemed to be an original and all of which, when taken together, shall constitute one agreement.

GAY, McCALL, ISAACKS, GORDON & ROBERTS, P.C., INC. 777 East Fifteenth Street Plano, Texas 75074

Dated: 915 198

Printed Name: Leurs Dans

Title: Secretary

# CITY OF WESTON

by:

Kenneth Cowan, Mayor

ATTEST:

Gayle Poer, City Secretary