

ARTICLE III

SECTION 1. - TAXATION

- (a) The City shall have the power and is hereby authorized annually to levy and collect taxes not exceeding one dollar and eighty cents (\$1.80) on each one hundred dollars (\$100.00) of assessed valuation of all real and personal property within the City limits of the City of Amarillo, not exempt from taxation by the constitution and laws of the State of Texas; provided that all taxes levied and collected in excess of one dollar and thirty cents (\$1.30) on each one hundred dollars (\$100.00) of assessed valuation of such property shall only be levied and collected for the purpose of paying the interest on and creating a sinking fund to redeem water works bonds of the City of Amarillo, legally issued under Section One, of Article 4, of the Charter of Amarillo.
- (b) Shall authorize the granting and issuance of licenses and direct the manner of issuing and registering the same and fix the fees therefore; but no license shall issue for a longer period than one (1) year and shall not be assignable except by permission of the governing authority of the City;
- (c) Shall have the power annually to levy and collect a franchise tax against any public corporation using and occupying the public streets or grounds of the City separately from the tangible property of such corporation, and to levy and collect, annually, upon the property and shares of corporations, companies and corporate institutions, as the same are now or may be assessed by the State laws, and shall have full power to enforce the collection of such taxes;
- (d) Shall have the power to regulate the manner and mode of making out tax lists, inventories and appraisalment of property therein, and to prescribe the oath that shall be administered to each person rendering property for taxation and to prescribe how, when and where property shall be rendered and to prescribe the number and form of assessment rolls and to adopt such measures as may be deemed advisable to secure the assessment of all property within the City limits and to collect taxes thereon and may provide a fine upon all persons, failing, neglecting or refusing to render their property for taxation, and to do any and all other things necessary or proper to render effectual the collection of moneys by taxation;
- (e) Shall have power to provide for the rendition of un-rendered property for taxation and levy and assess taxes thereon, annually, and to provide for the rendition, levy and assessment of taxes for previous years on property omitted from taxation, and to provide interest at the rate of six percent (6 percent) per annum upon each un-rendered or omitted property and to charge and provide for correction and re-assessment of property erroneously assessed.
- (f) All real, personal or mixed property held, owned or situated in the City of Amarillo shall be liable for all municipal taxes, due by the owner thereof, including taxes on real estate, franchises, personal and mixed property, poll taxes and all other municipal taxes of whatsoever character. Such municipal taxes are hereby declared to be a lien, charge and encumbrances upon the property so taxed and shall be a prior lien to all other claims, sales, assignments, transfers, gifts, and judicial writs. Said lien shall exist from the first day of January of each year until all such taxes have been paid and against any real estate which, for any cause has failed to be assessed for one or more years, and such lien shall be good and effective for every year for which assessment has so failed.
- (g)

Personal property of all persons, firms or corporations owing any taxes to the City of Amarillo, is hereby made liable for all of such taxes whether the same be upon personal or real property or upon both.

- (h) The governing authority of the City, at its first meeting in June of each year, or as soon thereafter as practicable, shall levy the annual tax for such year, but special taxes or assessments allowed by this Charter may be levied, assessed and collected at such times as the governing authority may provide; provided, that should the governing authority fail or neglect to levy the annual tax herein provided for any one year the annual tax levy for the preceding year last made by said governing authority shall and will be considered in force and effective as the tax levy for the year for which no annual tax levy was made.
- (i) Said City shall have full power to provide for the prompt collection, by suit or otherwise, of taxes assessed, levied and imposed, and is hereby authorized, and to that end shall have full power and authority to sell, or cause to be sold, all kinds of property, real and personal, and shall make such rules and regulations and enact all such Ordinances as are deemed necessary for the collection of any taxes provided in this Charter.
- (j) It shall not be necessary in any action, suit or proceeding in which the City shall be a party, for any bond, undertaking or security to be executed in behalf of the City.
- (k) The City shall have the power to control and manage the finances of the City; to provide its fiscal year and fiscal arrangements.
- [(l) Reserved.]
- (m) All moneys arising from the collection of taxes by the City shall be divided into two funds, and designated as a "General Fund" and an "Interest and Sinking Fund."
- (n) No irregularities in the time or manner of making or returning the City assessment rolls or the approval of such rolls, shall invalidate any assessment.
- (o) The governing authority of the City shall create a Board of Equalization, whose duties shall be to equalize the values of all property rendered for taxation in the City of Amarillo; prescribe the qualifications, compensation and number necessary to constitute said board, and enact all Ordinances necessary to constitute said board, and enact all Ordinances necessary to regulate and control the equalization of values by such board.

(Char. 11-18-13, Art. 3, § 1; Ord. No. 454, § 2, 11-20-1925, Election 12-21-1925; Ord. No. 5000, 7-1-1980, Election 8-9-1980; Res. No. 11-13-13-1, § 1, 11-13-2013, Election 11-5-2013)