



2024 City of Dallas Charter Review Commission

Proposed Amendment #63

Submitted by: City Attorney's Office	Location: Chapter XIX, Sec. 7	Category: Technical
CH. III, SEC. 7. TAX LIEN; LIABILITY FOR TAXES. "A lien is hereby created on all property, personal and real, in favor of the City of Dallas, for all taxes, ad valorem, occupation or otherwise. Said lien shall exist from <u>the earlier of 30 days after the tax is due or January 1 of [in]</u> each year until the taxes are paid. Such lien shall be prior to all other claims, and no gift, sale, assignment or transfer of any kind, or judicial writ of any kind, can ever defeat such lien, but the tax assessor and collector may pursue such property, and whenever found may seize and sell enough thereof to satisfy such taxes. In the event that personal property of the taxpayer is delivered into the actual or constructive possession of a receiver, trustee, or other person because of insolvency, bankruptcy, receivership or otherwise, [between January 1 and the date] that <u>before</u> the taxes are actually levied, then and in that event the amount of the taxes due shall be the same as was <u>previously</u> levied [for the prior year] for the same property and shall be secured by a lien in that amount. All persons or corporations owning or holding personal property or real estate in the city <u>from the day the lien exists</u> [on the first day of January of each year] shall be liable for all municipal taxes levied thereon [for such year] . The personal property of all persons owing any taxes to the city is hereby made liable for all of said taxes, whether the same be due upon personal or real property, or upon both."		
Rationale: Revise Sec. 7 to address taxes that accrue on a monthly basis (such as the hotel occupancy tax) so that the city has a lien as they accrue as opposed to only having a lien as of January 1.		