

ORDINANCE NO. 455

AN ORDINANCE OF THE CITY OF BANDERA, TEXAS APPROVING THE CERTIFIED APPRAISAL ROLL; SETTING THE TAX RATE; LEVYING AND ASSESSING GENERAL AND SPECIAL AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF BANDERA, TEXAS FOR THE FISCAL YEAR 2025-2026; APPORTIONING THE LEVIES FOR SPECIFIC PURPOSES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, pursuant to the Texas Constitution and Texas Property Tax Code, a general law municipality such as the City of Bandera (the “City”) has the authority to levy and collect ad valorem tax on property; and

WHEREAS, the City Council finds that the Bandera Central Appraisal District has prepared, certified, and submitted to the tax assessor/collector the appraisal roll of the City of Bandera, Texas (the “City”) for 2025; and

WHEREAS, after a full and final consideration, the City Council is of the opinion the tax rate and ad valorem tax appraisal roll should be approved and adopted; and

WHEREAS, a public hearing was held by the City Council of the City of Bandera on August 26, 2025.

WHEREAS, the City Council of the City of Bandera, Texas, has approved the municipal budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026; and

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Bandera, Texas in accordance with such budget and the Texas Tax Code; and

WHEREAS, the City Council finds all requirements contained in the Texas Tax Code have been met and all required notices have been issued in accordance with Texas law permitting this tax levy.

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

Section 1. The above recitals contained in the preamble are hereby found to be true, and such recitals are incorporated herein for all purposes and are adopted as legislative findings of the City Council of the City of Bandera, Texas.

Section 2. That there is hereby levied and ordered to be assessed and collected for the year 2025 on all taxable property, real, personal, and mixed, situated within the corporate limits of the City of Bandera, Texas, and not exempt from taxation by the State Constitution or State law, an ad valorem tax of and at the rate of \$0.569939 on each One Hundred Dollars (\$100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows:

- A. For the purpose of defraying the current maintenance and operation expenses of the City (General Fund), a tax of \$0.459681 on each One Hundred Dollars (\$100.00) assessed value of taxable property; and
- B. For the purpose of paying interest and principle on all outstanding indebtedness, \$0.110258 on each One Hundred Dollars (\$100.00) assessed value of taxable property.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE
AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY _____PERCENT AND WILL
RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY
APPROXIMATELY \$____.**

Section 3. Taxes levied under this Ordinance shall be due October 1, 2025, and shall become delinquent after January 31, 2026. The Bandera County Tax Assessor/Collector is hereby authorized to assess, collect and remit to the City the taxes on said property in accordance with the provisions of this Ordinance and the Constitution and laws of the State of Texas.

Section 4. Said delinquent taxes shall become a lien upon the property against which assessed, and the Bandera County Tax Assessor/Collector is hereby authorized to enforce the collection of such delinquent taxes, according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, and by virtue of the tax rolls, fix and establish a lien by levying upon such property whether real, personal or mixed for the payment of said delinquent taxes, penalty and interest. All delinquent taxes shall bear interest from the date of delinquency at the rate prescribed by law. The penalty and interest collected from such delinquent taxes shall be deposited in the General Fund of the City of Bandera.

Section 5. The City Administrator of said City shall keep accurate and complete records of all monies remitted to the City by each respective County under this Ordinance, and the purposes for which the same are expended.

Section 6. Monies collected pursuant to this Ordinance shall be expended as set forth in the City of Bandera's Annual Budget FY 2025-2026.

Section 7. If any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so adjudged to be invalid or unconstitutional.

Section 8. This Ordinance shall take effect and be in full force immediately from and after its passage.

PASSED, APPROVED AND ADOPTED this 26th day of August 2025, by a record vote of ____ ayes, ____ nays and ____ abstentions of the City Council of Bandera, Texas.

Record Vote:

Mayor Pro Tem Tony Battle	Aye ____	Nay ____	Abstain ____
Debbie Breen	Aye ____	Nay ____	Abstain ____
Jeff Flowers	Aye ____	Nay ____	Abstain ____
Brett Hicks	Aye ____	Nay ____	Abstain ____
Lynn Palmer	Aye ____	Nay ____	Abstain ____

Denise Griffin, Mayor

ATTEST:

Jill Shelton, City Secretary