

ORDINANCE NO. 446

AN ORDINANCE APPROVING THE 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; APPORTIONING THE LEVIES FOR SPECIFIC PURPOSES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Administrator of the City of Bandera submitted a tax rate proposal to the City Council prior to the beginning of the fiscal year, and in said tax rate proposal set forth the estimated necessary tax rate required to provide adequate revenues for the general use and support of the Municipal Government of the City of Bandera Texas; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of an ad valorem tax rate have been in all things complied with; and

WHEREAS, a Public hearing was held by the City Council of the City of Bandera on the 13th day of August 2024.

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, the taxes have been levied in accordance with the adopted 2024-25 budget as required by state law;

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

Section 1. The ad valorem tax appraisal rolls and effective tax rate information as presented by the tax assessor for the tax year 2024, be and is hereby in all things approved and adopted.

Section 2. This tax rate will raise more taxes for Maintenance and Operations than last year's tax rate.

Section 3. The tax rate will raise more total property tax than last year's budget by \$54,672.61 or 3.49% and of that amount, \$9,877.04 is tax revenue to be raised from new property added to the tax roll this year.

Section 4. There is hereby levied and assessed and there shall be collected for the tax year 2024 for the general use and support of the Municipal Government of the City of Bandera, Texas a total ad valorem tax of Forty-Seven (\$0.4700) on each One Hundred Dollars (\$100.00) of valuation of property – real and personal – within the corporate limits of the City of Bandera, Texas, subject to taxation. The assessment ratio shall be One Hundred percent (100%).

Section 5. The City Council of the City of Bandera, Texas, does hereby levy or adopt the tax rate on \$100.00 valuation for this city for tax year 2024 as follows:

0.439053 for the purpose of maintenance and operation

0.030947 for the payment of interest on debt

0.4700 total tax rate

Section 6. It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of the ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

Section 7. This ordinance shall be in full force and effect from and after its passage, and it is so ordained.

Section 8. Ad valorem taxes for the year are due and payable on October 1, 2024, and shall become delinquent after January 31, 2025. A delinquent tax shall incur all penalty and interest authorized by state law, Section 33.01 of the Property Tax Code. Taxes that remain delinquent on and after July 1, 2025, incur an additional penalty of 15% of the amount of the taxes, penalty, and interest due, such additional penalty to defray the cost of collection as authorized in Section 6.30 of the Property Tax Code. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

Section 9. Taxes are payable at The Bandera County Tax Office.

PASSED ON FIRST READING, the 13th day of August 2024.

PASSED, APPROVED, and ADOPTED ON SECOND READING, the 10th day of September 2024.

CITY OF BANDERA, TEXAS

Rebeca Gibson, Mayor

ATTEST:

Jill Shelton, City Secretary