

ORDINANCE NO. 2023-34

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, ADOPTING THE TAX ROLL, ADOPTING THE TAX RATE, AND LEVYING AD VALOREM TAXES FOR THE FISCAL YEAR 2023-2024 TO PROVIDE REVENUE FOR THE PAYMENT OF BUDGETED MUNICIPAL EXPENDITURES; AND PROVIDING FOR TAX ASSESSMENT; RECORDS; SEVERABILITY; AN EFFECTIVE DATE; AND PROPER NOTICE AND MEETING.

WHEREAS, the City Council of Bastrop, Texas has on this date, by way of separate Ordinance, duly approved and adopted a Budget for the operation for the City for Fiscal Year 2023-2024 (FY 2023-2024); and

WHEREAS, the aforesaid Ordinance anticipates and requires the levy of an ad valorem tax on all taxable property in the City of Bastrop; and

WHEREAS, the Chief Appraiser of the Bastrop Central Appraisal District has prepared and certified the appraisal roll for the City of Bastrop, Texas, that roll being that portion of the approved appraisal roll of the Bastrop Central Appraisal District which lists property taxable by the City of Bastrop, Texas; and

WHEREAS, the Tax Assessor and Collector of Bastrop County has reviewed the statutory calculations performed by the Chief Financial Officer, the employee designated by the governing body, required by Section 26.04 of the Texas Tax Code. The Chief Financial Officer has published the *no new revenue tax rate*, the *voter approval tax rate*, and an explanation of how they were calculated, and has fulfilled all other requirements for publication as required in Chapter 26 of the Texas Tax Code, in a manner designed to come to the attention of all residents of the City of Bastrop, and those rates have been submitted to the City Council; and

WHEREAS, the City Council has complied with all applicable requirements of the Texas Tax Code and the Texas Local Government Code prior to the setting of the tax rate for said City for the fiscal year beginning on October 1, 2023, and ending on September 30, 2024 (i.e., FY 2023-2024) and

WHEREAS, it is necessary to levy such an ad valorem tax at a given rate to generate revenues sufficient to meet the projected expenses of the City for FY 2023-2024.

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

Section 1. Tax Roll: The tax roll presented to the City Council, together with any supplements thereto, is hereby accepted and approved.

Section 2. Adoption of Tax Rate: The tax rate of the City of Bastrop, Texas for the tax year FY 2023-2024 shall be, and is hereby set at **\$0.4994** on each one hundred dollars (\$100) of the taxable value of real and personal property not exempt from taxation by the Constitution and laws of this State situated within the corporate limits of the City of Bastrop.

Section 3. Tax Levy: There is hereby levied for the FY 2023-2024 upon all real property situated within the corporate limits of the City of Bastrop, Texas, and upon all personal property that was owned within the corporate limits of the City of Bastrop, Texas, on January 1, 2023, except so much thereof as may be exempt by the Constitution or laws of the State of Texas, a total tax of **\$0.4994** on each \$100 of assessed valuation on all taxable property, which total tax herein so levied shall consist and be comprised of the following components:

a) **General Fund.** An ad valorem tax rate of \$0.3032 on each \$100 of assessed valuation of all taxable property is hereby levied for general municipal purposes and to pay the current operating expenses of the City of Bastrop, Texas, for the Fiscal Year ending September 30, 2024, which tax, when collected shall be appropriated to and for the credit of the General Fund of the City of Bastrop, Texas.

b) **General Debt Service Fund:** An ad valorem tax rate of \$0.1962 on each \$100 of assessed valuation of all taxable property is hereby levied for the purpose of creating an Interest and Sinking Fund with which to pay the interest and principal of the valid bonded indebtedness, and related fees of the City of Bastrop, now outstanding and such tax, when collected, shall be appropriated and deposited in and to the credit of the General Debt Service Fund of the City of Bastrop, Texas, for the fiscal year ending September 30, 2024.

Section 4. Texas Tax Code Statement: In accordance with Section 26.05 of the Texas Tax Code, the City Council hereby states that:

THE TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS TAX RATE.

Section 5. Assessment and Lien: The Bastrop County Tax Assessor Collector is hereby authorized to assess and collect the taxes of said City employing the above tax rate. All taxes shall become a lien upon the property against which assessed, and the Bastrop County Tax Assessor Collector for and on behalf of the City of Bastrop shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest; and the penalty and interest collected from such delinquent taxes shall be appropriated for the general fund of the City of Bastrop.

Section 6. Expenditures and General Fund: Revenue collected pursuant to this Ordinance shall be expended as set forth in the City of Bastrop's FY 2023 - 2024 Annual Budget, as may be amended, and all revenue collected that is not specifically appropriated shall be deposited in the General Fund.

Section 7. Records: The City of Bastrop shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended.

Section 8. Severability: Should any paragraph, sentence, provision, clause, phrase, or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance, as a whole, or any part or provision thereof, other than the part or parts adjudged to be invalid, illegal, or unconstitutional.

Section 7. Repealer: All other ordinances and provisions in conflict herewith are hereby repealed, but only to the extent of any such conflict or inconsistency and all other provisions of the Code of Ordinances not in conflict herewith shall remain in full force and effect.

The repeal of any ordinance or parts thereof by the enactment of this Ordinance, shall not be construed as abandoning any action now pending under or by virtue of such ordinance; nor shall it have the effect of discontinuing, abating, modifying, or altering any penalty accruing or to accrue, nor as affecting any rights of the City of Bastrop under any section or provision of any ordinances at the time of passage of this Ordinance.

Section 9. Effective Date: This Ordinance shall be in full force and effect from and after its date of adoption by the City Council and publication of its caption as the law and the City of Bastrop's Charter provide in such cases.

Section 10. Open Meeting: It is hereby officially found and determined that the meeting at which this Ordinance was passed was conducted in compliance with the Open Meetings Act, Texas Government Code, Chapter 551, as may have been modified by any applicable emergency orders.

CONSIDERED and APPROVED on First Reading on the 12th day of September 2023, by the following motion:

"I MOVE THAT THE PROPERTY TAX BE INCREASED BY THE ADOPTION OF A TAX RATE OF \$0.4994 PER \$100 VALUATION, WHICH IS EFFECTIVELY A 1.6 PERCENT INCREASE IN THE TAX RATE."

Mayor Pro Tem John Kirkland YEA___ NAY___ ABSTAIN___ ABSENT___

Council Member Cynthia Meyer YEA___ NAY___ ABSTAIN___ ABSENT___

Council Member Cheryl Lee YEA___ NAY___ ABSTAIN___ ABSENT___

Council Member Jimmy Crouch YEA___ NAY___ ABSTAIN___ ABSENT___

Council Member Kevin Plunkett YEA___ NAY___ ABSTAIN___ ABSENT___

CONSIDERED and ADOPTED on Second Reading on the 19th day of September 2023, by the following motion:

"I MOVE THAT THE PROPERTY TAX BE INCREASED BY THE ADOPTION OF A TAX RATE OF \$0.4994 PER \$100 VALUATION, WHICH IS EFFECTIVELY A 1.6 PERCENT INCREASE IN THE TAX RATE."

Mayor Pro Tem John Kirkland YEA___ NAY___ ABSTAIN___ ABSENT___

Council Member Cynthia Meyer YEA___ NAY___ ABSTAIN___ ABSENT___

Council Member Cheryl Lee YEA___ NAY___ ABSTAIN___ ABSENT___

Council Member Jimmy Crouch YEA___ NAY___ ABSTAIN___ ABSENT___

Council Member Kevin Plunkett YEA___ NAY___ ABSTAIN___ ABSENT___

APPROVED:

Lyle Nelson, Mayor

ATTEST:

Ann Franklin, City Secretary

APPROVED AS TO FORM:

Alan Bojorquez, City Attorney