

City of Burnet City Council



Item Brief

Meeting Date

September 9, 2025

Agenda Item

Discuss and consider action: Ordinance No. 2025-40: P. Langford

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS, LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND TERMINATING SEPTEMBER 30, 2026; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; PROVIDING OPEN MEETINGS CLAUSES AND PROVIDING FOR AN EFFECTIVE DATE

Information

This ordinance will adopt the proposed tax rate of \$0.6131 per \$100 valuation, which is equal to the current tax rate. The proposed tax rate is lower than the no-new-revenue tax rate. This means that the City of Burnet is not proposing to increase property taxes for the 2025 tax year. However, property tax revenues for the City's General Fund are still expected to increase due to new properties and valuations added to the tax roll from growth.

Fiscal Impact

An increase in ad valorem tax revenue of approximately One Hundred and Ninety-Five Thousand and 00/100 Dollars (\$195,000) is estimated to be collected in the City's General Fund over the current year's budget, assuming a ninety-five and a half percent (95.5%) collection rate.

Recommendation

Staff recommends that Council adopt the proposed tax rate of \$0.6131 on each \$100.00 valuation with the following motion:

"I move to approve Ordinance No. 2025-40 and adopt a tax rate of \$0.6131 on each \$100.00 valuation. This tax rate consists of two components, a Maintenance and Operation (M&O) rate of \$0.4979 on each \$100.00 valuation and an Interest and Sinking (I&S) rate of \$0.1152 on each \$100.00 valuation."

ORDINANCE NO. 2025-40

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURNET, TEXAS LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND TERMINATING SEPTEMBER 30, 2026; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; PROVIDING OPEN MEETINGS CLAUSES AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, the City Council of the City of Burnet, Texas, 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 Burnet, Texas, in accordance with such budget and the Texas Tax Code; and

WHEREAS, the Tax Assessor of Burnet County and the Tax Collector of Burnet County have performed the statutory calculations required by Section 26.04 of the Texas Property Tax Code, and have published the no-new-revenue tax rate, the voter approval tax rate, an explanation of how they were calculated, and have fulfilled all other requirements for publication as contained in Section 26.04(e) of the Texas Property Tax Code, in a manner designed to come to the attention of all residents of said City and have submitted said rates to the City Council of said City prior to the regular City Council meeting on September 9, 2025; and

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

Section One. There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Burnet (herein the "City") for the 2025-2026 fiscal year, upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2025, subject to taxation, a tax of \$0.6131 on each \$100.00 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

- A. For the payment of current expenses and to be deposited in the general fund (for the purposes of maintenance and operations) as follows:

\$0.4979 on each one hundred dollars (\$100) of the taxable value of such property; and,

- B. To provide for sinking funds for the payment of the principal and interest and the retirement of the bonded debt, and the same shall become due as shall be necessary to pay the principal and interest of the current year as follows:

\$0.1152 on each one hundred dollars (\$100) valuation.

Section Two. That taxes levied under this ordinance shall be due October 1, 2025, and if not paid on or before January 31, 2026, shall immediately become delinquent.

Section Three. That the Burnet County Tax Assessor and Collector is hereby authorized to assess and collect the taxes of said City employing the above tax rate.

Section Four. That the Director of Finance of said City shall keep accurate and complete records of all monies collected under this Ordinance and the purposes for which same are expended.

Section Five. That monies collected pursuant to this Ordinance shall be expended as set forth in the City of Burnet annual budget for fiscal year 2025-2026.

Section Six. That all monies collected which are not specifically appropriated shall be deposited in the general fund.

Section Seven. All taxes shall become a lien upon the property against which assessed, and the Burnet County Tax Appraisal District as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City, and 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 interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from the date of delinquency at the rate as prescribed by state law.

Section Eight. Effective Date. That this ordinance shall take effect and be in force from and after its passage.

Section Nine. Open Meetings. It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place, and purpose of said meeting was given, all as required by the Open Meetings Act, Chapter 551, Texas Government Code

PASSED, APPROVED, AND ADOPTED on this the 9th day of September 2025.

CITY OF BURNET, TEXAS

Gary Wideman, Mayor

ATTEST:

Maria Gonzalez, City Secretary