

ORDINANCE NO. _____

AN ORDINANCE SETTING THE AD VALOREM TAX RATE OF THE CITY OF CASTROVILLE, TEXAS FOR TAX YEAR 2025 AT A RATE OF \$0.XXXX PER ONE HUNDRED DOLLARS (\$100.00) VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF CASTROVILLE, TEXAS; SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR OPERATIONS AND MAINTENANCE AND FOR DEBT SERVICE; PROVIDING FOR DUE AND DELINQUENT DATES TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR COLLECTION; REPEALING ALL OTHER ORDINANCES IN CONFLICT; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Castroville published notice of its proposed tax rate as required by law and conducted public hearings on the proposed tax rate on August 12, 2025 and August 26, 2025; and

WHEREAS, the ad valorem tax revenues are based on the appraised value of property; and,

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

WHEREAS, the City Council ratified the property tax revenue increase reflected in the 2025/2026 approved budget; and

WHEREAS, the City Council finds that the tax rate for the City of Castroville is increasing from \$0.5233 to \$0.XXXX for Tax Year 2025.

WHEREAS, The City of Castroville has complied with all legal, procedural, and notice requirements to enact this ordinance fixing the ad valorem tax rate for maintenance and operations for the City for the calendar year 2025; and

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

Section 1. That the recitals contain in the preamble hereto are hereby found to be true and such recitals are hereby made a part of this Ordinance for all purposes and are adopted as a part of the findings of the Council.

Section 2. An ad valorem tax rate of \$ 0.XXXX per one hundred dollars (\$100.00) assessed valuation is hereby adopted for the 2025 tax year; such rate consisting of the following specified components:

a) **FOR THE PURPOSE OF MAINTENANCE AND OPERATIONS:** \$0.XXXXx per one hundred dollars (\$100.00) assessed valuation.

b) FOR PAYMENT OF PRINCIPAL AND INTEREST ON DEBT OF THIS CITY:
\$.XXXX per one hundred dollars (\$100.00) assessed valuation.

Section 3. In accordance with the provisions and requirements of Section 26.05 of the Texas Property Tax Code, as amended, the City Council hereby states that: **THIS TAX RATE WILL _____ MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

Section 3. In accordance with the provisions and requirements of Section 26.05 of the Texas Property Code, as amended, the City Council hereby states that: **THE TAX RATE WILL EFFECTIVELY BE _____ BY _____ PERCENT AND WILL _____ TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ _____.**

Section 4. The statutory requirements of Section 26.05 of the Texas Property Code mandate the specific language provided for in Section 3 and does not authorize deviation from the required language. **The tax rate for the City of Castroville is increasing from \$.5233 to \$.XXXX**

Section 5. All taxes levied by virtue of this Ordinance shall be due and payable on October 1, 2025 and shall become delinquent after the 31st day of January 2026. If any person fails to pay ad valorem taxes on or before the 31st day of January 2026, the penalties and interest set forth under Section 33.01 of the Texas Tax Code shall apply.

Section 6. The Medina County Tax Assessor-Collector in Hondo, Texas is hereby authorized to assess and collect the taxes of the City of Castroville, Texas, employing the above stated tax rate.

Section 7. That should any part, portion, or section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining portions, parts, or sections or parts of section of this ordinance, which provisions shall be, remain and continue to be in full force and effect.

Section 8. That all ordinances and appropriations for which provision has heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

Section 9. That it is officially found, determined and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this ordinance, was given, all as required by Chapter 551, as amended, Texas Government Code.

Section 10. This Ordinance shall become effective upon its adoption.

PASSED AND APPROVED THIS THE 9th DAY OF SEPTEMBER 2025.

BRUCE ALEXANDER, Mayor

ATTEST:

DEBRA HOWE, City Secretary

APPROVED AS TO FORM:

City Attorney