CITY OF DRIPPING SPRINGS

ORDINANCE No. 2023-____

AN ORDINANCE OF THE CITY OF DRIPPING SPRINGS, TEXAS, APPROVING THE AD VALOREM TAX RATE AND LEVY OF ONE THOUSAND SEVEN HUNDRED EIGHTEEN TEN-THOUSANDTHS CENTS (\$0.1718) PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE CITY LIMITS OF THE CITY; PROVIDING FOR PENALTIES AND INTEREST; AND PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT; SEVERABILITY; SAVINGS CLAUSE; PUBLICATION AND EFFECTIVE DATE

- WHEREAS, a budget appropriating revenues generated for the use and support of the municipal government of the City of Dripping Springs ("City") has been approved and adopted by the City Council of the City of Dripping Springs ("City Council") as required by Chapter 102 of the Texas Local Government Code; and
- WHEREAS, a notice of the hearing on a proposed tax revenue increase was published in the City's official newspaper on August 24, 2023; and
- WHEREAS, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good government, peace or order of the City and is necessary of proper for carrying out a power granted by to the City; and
- **WHEREAS,** the tax rate exceeds the no-new-revenue tax rate and was passed by a greater than a sixty percent (60%) of the members of the governing body; and
- **WHEREAS,** the City Council finds that it is necessary and proper for the good government, peace or order of the City to adopt an ordinance establishing an ad valorem tax rate.

NOW, THEREFORE, BE IT ORDAINED by the Dripping Springs City Council:

1. APPROVAL OF TAX RATE & LEVY

That there be and is hereby levied and shall be assessed and collected for the year, on all taxable property, real, personal and mixed, situated within the city limits of the City, and not exempt the Constitution of the State and valid state laws, an ad valorem tax rate of One Thousand Seven Hundred Eighteen Ten-Thousandths cents (\$0.1718) on each One Hundred Dollars (\$100.00) assessed value of taxable property, and shall be apportioned and distributed as follows:

(a) For the purpose of defraying the current expenses and budge of the municipal government of the City (maintenance and operations (M&O)), a tax rate of One Thousand Seven Hundred Eighteen Ten-Thousandths cents (\$0.1718) 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.

THIS TAX RATE WILL EFFECTIVELY BE RAISED BY 31.92 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.

(b) The City Secretary shall cause the following notice to be posted on the homepage of the City's internet website:

THE CITY OF DRIPPING SPRINGS, TEXAS ADOPTED A TAX RATE THAT WILL EFFECTIVELY BE RAISED BY SEVENTEEN POINT SIX PERCENT (31.92%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,00.00 HOME BY APPROXIMATELY \$ 0.00.

2. PENALTY & INTEREST

All taxes shall become a lien upon the property against which assessed and the City Tax Assessor/Collector for the City of Dripping Springs, Texas, shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, or the payment of said taxes, penalty and interest for the general fund of the City of Dripping Springs, Texas.

3. FINDINGS OF FACT

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

4. SEVERABILITY CLAUSE

That is any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be judged 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 decided to be invalid or unconstitutional.

5. SAVINGS CLAUSE

That all previous budget ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

6. PUBLICATION CLAUSE

The City Secretary of the City of Dripping Springs, Texas, is hereby directed to public in the Official Newspaper of the City of Dripping Springs, the caption, and effective date clause of this Ordinance as required by Texas Local Government Code §52.011.

7. EFFECTIVE DATE

The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage as the law in such provides.

8. PROPER NOTICE & MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

PASSED & APPROVED this, 25th day of September 2023, by the following City Council of Dripping Springs roll call vote:

Mayor Pro Tem Manassian	for	against	abstain	absent
Council Member King	for	against	abstain	absent
Council Member Tahuahua	for	against	abstain	absent
Council Member Crow	for	against	abstain	absent
Council Member Parks	for	against	abstain	absent

CITY OF DRIPPING SPRINGS:

Bill Foulds, Jr., Mayor

ATTEST:

Andrea Cunningham, City Secretary