ORDINANCE NO: 2025-06

## CITY OF EDEN

## STATE OF TEXAS

AN ORDINANCE OF THE CITY COUNCIL OF EDEN, TEXAS, ESTABLISHING A NEW FISCAL YEAR FOR THE CITY OF EDEN TEXAS THAT WILL RUN FROM OCTOBER 1 THROUGH SEPTEMBER 30 FOR EACH YEAR; AND DECLARING AN EFFECTIVE DATE

WHEREAS, over the last several legislative sessions changes to Chapter 26 of the Texas Tax Code have established new procedures and deadlines, particularly with respect to the setting of ad valorem tax rates; and

WHEREAS, the City of Eden's fiscal year currently runs from August 1 through July 31 of each year; and

WHEREAS, under the current procedures set out in Chapter 26 of the Texas Tax Code the City of Eden is greatly hampered in making a final budget and tax determinations by August 1 of each year; and

WHEREAS, the City of Eden has duly passed a budget, and set the rate of ad valorem taxation for its upcoming 2024-25 fiscal year; and

WHEREAS, the budget for the upcoming fiscal year 2024-2025 was formulated to fund fourteen months of City operations such that the fiscal year can be changed to align the City with the procedures set out in the Texas Tax Code.

## NOW THEREFORE BE IT ORDAINED BY THE CITY OF EDEN, TEXAS:

**SECTION ONE:** The City Council hereby adopts the facts set out in the above recitals, in full, as an integral part of this Ordinance.

**SECTION TWO**. The fiscal year and budget year of the City of Eden is hereby changed to commence on the 1<sup>st</sup> day of October of each year and to end on the 30<sup>th</sup> day of September of each year.

**SECTION THREE:** In order to convert the present fiscal year to the fiscal year set forth in Section Two of this Ordinance there shall be a long fiscal year of a fourteen month duration beginning August 1, 2024, and ending September 30, 2025.

**SECTION FOUR:** If any word, phrase, clause, sentence, or paragraph of this ordinance is held to be unconstitutional or invalid by a court of competent jurisdiction, the other provisions of this ordinance will continue in force if they can be given effect without the invalid portion.

**SECTION FIVE**. All ordinances and resolutions or parts of ordinances or resolutions in conflict with this ordinance are repealed.

SECTION SIX. This Ordinance shall become effective August 1, 2024.
PASSED AND ADOPTED THIS <u>10</u> DAY OF <u>September 2024</u> .
Renae Rodgers, Mayor
Attest:
Accest.
Priscilla Aguirre, City Administrator