

CITY OF JOSHUA, TEXAS

ORDINANCE NO.

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, ADOPTING THE CITY OF JOSHUA 2026 PROPERTY TAX RATE; LEVYING TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027, AT THE RATE OF \$0.689468 PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF JOSHUA, TEXAS, IN ACCORDANCE WITH EXISTING STATUTORY REQUIREMENTS; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR A REPEALER CLAUSE; PROVIDING FOR THE PUBLICATION OF THE CAPTION HEREOF ON THE CITY'S HOME PAGE OF ITS WEBSITE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Joshua, Texas (hereinafter referred to as the "City"), hereby finds that the tax for the fiscal year beginning October 1, 2026, and ending September 30, 2027, hereinafter levied for current expenditures of the City and the general improvements of the City and is property, must be levied to provide revenue requirements for the budget for the ensuing year; and

WHEREAS, the City Council has approved by separate ordinance, adopted on the 17th day of September 2026, the budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with by the City.

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

SECTION 1. The findings set forth above are incorporated into the body of this ordinance as if fully set forth herein.

SECTION 2. The City Council of the City of Joshua, Texas, does hereby adopt and levy the following tax rate of \$0.689468 per \$100 assessed valuation for the City for tax year 2026 as follows:

\$0.571979 for the purpose of maintenance and operation; and

\$0.117489 for the payment of principal and interest on debt service.

SECTION 3. The rate adopted is greater than the no-new-revenue rate but not greater than the de minimis rate as calculated according to the Truth in Taxation provisions of the Texas Tax Code, as amended.

This budget is estimated to raise more revenue from property taxes compared to last year, with an increase of \$181,212. This represents a 4.00% increase from the previous year's budget. Additionally, the estimate for property tax revenue raised from new properties added to the roll this year is \$169,235.

The City's website shall reflect the foregoing statements, pursuant to applicable provisions of the Texas Tax Code, as amended.

SECTION 4. The Tax Assessor/Collector for Johnson County is hereby authorized to assess and collect the taxes of the City of Joshua in accordance with this ordinance. The City shall have all rights and remedies provided by the law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 5. All provisions of any ordinance in conflict with this ordinance are hereby repealed; however, such repeal shall not abate any pending prosecution for violation of the repealed ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 6. Should any section, subsection, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this ordinance shall remain in full force and effect. The City hereby declares that it would have passed this ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 7. This ordinance shall become effective from and after its adoption and publication, as required by law.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS, BY A VOTE OF ____ FOR AND ____ AGAINST, ON THIS 17th DAY OF SEPTEMBER 2026.

APPROVED:

Scott Kimble, Mayor

ATTEST:

Alice Holloway, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Terrence S. Welch, City Attorney