

## **RESOLUTION NO. R091125-01**

**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS, RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE PROPOSED ADOPTED BUDGET FOR FISCAL YEAR 2025-27.**

**WHEREAS**, the Local Government Code Section 102.007(c) states when a budget will require raising more property taxes than in the previous year, a vote separate from adopting the budget or tax rate must be taken to ratify the property tax increase; and

**WHEREAS**, the City staff of the City of La Vernia (the “City”) has recommended that the City ratify the property tax increase in accordance with the Local Government Code; and

**WHEREAS**, the City Council has determined that ratifying the property tax increase is in the city's best interest.

**NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS THAT:**

**Section 1. The City Council hereby ratifies** that the adopted budget will raise more total property taxes than last year's budget by **\$142,826.30**, with this year's proposed yield being **\$615,596.00** compared to last year's expected yield of **\$472,769.70**.

The **percentage change in the tax levy rate** from **0.178093 last year** to **0.272538 this year** is approximately **53.07%**. This reflects an increase of about **9.44¢ per \$100 of valuation**, which equals a **53.07% increase** from last year's rate.

The **percentage change in total tax revenue** from **\$472,769.70 last year** to a proposed **\$615,596 this year** is approximately **30.20%**.

For a home valued at **\$100,000**, the proposed tax rate would result in an annual tax bill of approximately **\$272.54**, compared to **\$178.09 last year** — an increase of about **\$94.45 per year per \$100,000 in value** (a ~30% increase in revenue overall).

**Section 2.** The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

**Section 3.** All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

**Section 4.** This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

**Section 5.** If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

**Section 6.** It is officially found, determined, and declared that the meeting at which this Resolution 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 Resolution was given, all as required by Chapter 551, Texas Government Code, as amended.

**Section 7.** This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

**PASSED AND APPROVED this 11th day of September 2025.**

Martin Poore  
Mayor, City of La Vernia

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**ATTEST:**

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Madison Farrow  
City Secretary, City of La Vernia