

ORDINANCE NO. 587

AN ORDINANCE APPROVING THE TAX ROLL FOR 2026 AND LEVYING MUNICIPAL AD VALOREM TAXES FOR THE USE, BENEFIT AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF LOS FRESNOS, TEXAS; AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF.

Was introduced and submitted to the City Council for passage and adoption after the second reading of the Ordinance. After presentation and discussion of the Ordinance, a motion was made by _____ that the Ordinance be finally passed and adopted in accordance with the City's Home Rule Charter. The motion was seconded by _____ and carried by the following vote:

Mayor Alejandro Flores	☐ For ☐ Against ☐ Abstained
Councilmember Albert Escobedo	☐ For ☐ Against ☐ Abstained
Councilmember Andrew Gonzales	☐ For ☐ Against ☐ Abstained
Councilmember Juan Munoz	☐ For ☐ Against ☐ Abstained
Councilmember Luis Gonzalez	☐ For ☐ Against ☐ Abstained
Councilmember Leonel Casanova Jr.	☐ For ☐ Against ☐ Abstained

WHEREAS, the City Council finds that the tax for the year 2026 herein after levied for current expenses of the City and the general improvements of the City and its property, must be levied to provide the revenue requirements of the budget for the ensuing year.

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

SECTION 1. The Tax Appraisal Roll of the City of Los Fresnos for 2026, as heretofore approved and certified by the Cameron Appraisal District, is hereby approved, together with those supplemental rolls, which the Cameron Appraisal District deems necessary to complete the 2026 Certified Roll.

SECTION 2. For the current expenses of the City of Los Fresnos and for the general improvements of the City and its property, also known as maintenance and operations expenses, there is hereby levied and ordered to be assessed and collected for the year 2026, and for each year thereafter until it be otherwise provided and ordained, on all property situated within the limits of the City of Los Fresnos, and not exempt from taxation by valid laws, and ad valorem tax at the rate of \$0.456000 on the one hundred (\$100.00) dollars valuation of such property.

THE TOTAL TAX RATE WILL REMAIN THE SAME AS PREVIOUS YEARS.

SECTION 3. For the purpose of paying interest and providing a sinking fund for the payment of each issue of certificates of obligation issued for various municipal purposes heretofore issued by the City of Los Fresnos, including the various installments of principal falling due during the ensuing year on certificates of obligation issued for such purposes, there is hereby levied and ordered to be assessed and collected for the year 2026 and for each year thereafter until it be otherwise provided and ordained, on all property situated within the limits of the City of Los Fresnos and not exempt from taxation by valid laws, an ad valorem tax at the rate of \$0.229000 on the one hundred (\$100.00) dollars valuation of such property.

SECTION 4. For the purpose of collecting ad valorem taxes levied and ordered to be assessed and collected for the year 2026, and for each year thereafter until it be otherwise provided and ordained, payment shall become due on the first day of October of the year for which the levy is made and may be paid up to and including the following January 31st, without penalty, and discounts shall be allowed on said taxes if paid as follows, to wit:

- (1) Three percent (3%) if payment is received in the month of October; and
- (2) Two percent (2%) if payment is received in the month of November; and
- (3) One percent (1%) if payment is received in the month of December; and
- (4) Gross amount without penalty is due in the month of January; and

If not paid before February 1, 2026 said taxes shall become delinquent and the following penalty shall be payable thereon, to wit:

	<u>PENALTY</u>	<u>INTEREST</u>	<u>TOTAL</u>
February 1	6%	1%	7%
March 1	7%	2%	9%
April 1	8%	3%	11%
May 1	9%	4%	13%
June 1	10%	5%	15%
July 1	12%	6%	18%
Each month thereafter		+1%	+1%

From February 1, 2027 delinquent tax accrues interest at a rate of one percent for each month or portion of a month the tax remains unpaid. Attorney fees may accrue as provided by law.

SECTION 5. The unpaid taxes on all years prior to 2026 shall continue to be delinquent as of February 1st of the year next succeeding the year for which such taxes were levied and assessed and shall be subject to penalty and interest as governed by Section 33.01, Texas Property Tax Laws, Annotated 1982.

SECTION 6. This Ordinance shall become effective immediately upon its passage.

INTRODUCED and APPROVED on the first reading this 1st day of September, 2026.

APPROVED and PASSED on the second reading this the 8th day of September, 2026.

CITY OF LOS FRESNOS

Alejandro Flores, Mayor

ATTEST:

Jacqueline Moya, City Secretary