

CITY OF WILLOW PARK, TEXAS

ORDINANCE NO. 948-26

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS, APPROVING THE 2026 CERTIFIED PROPERTY TAX ROLLS AND ADOPTING AN AD VALOREM TAX RATE OF \$0.429041 AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF WILLOW PARK, TEXAS, FOR THE 2026 TAX YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF WILLOW PARK FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING ON SEPTEMBER 30, 2027; APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED INCLUDING PROVIDING A SINKING FUND FOR THE RETIREMENT OF THE BONDED DEBT OF THE CITY; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING APPLICATION OF TAXES COLLECTIBLE; PROVIDING FOR SEVERABILITY AND REPEALER; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the Chief Appraiser of the Parker County Appraisal District has prepared and certified the appraisal roll of the City of Willow Park, Texas ("City"), said roll being that portion of the approved appraisal roll of the Parker County Appraisal District which lists property taxable by the City of Willow Park, Texas; and

WHEREAS, the Parker County Tax Assessor-Collector has performed the statutory calculations required by Section 26.04 of the Texas Tax Code, and has published the no-new-revenue tax rate, the voter-approval tax rate, an explanation of how they were calculated, and has fulfilled all other applicable requirements of Section 26.04 of the Texas Tax Code, and has submitted said rates to the City Council prior to the City Council meeting of September 8, 2026; and

WHEREAS, the City Council has complied with all applicable requirements of the Texas Tax Code prior to the setting of the tax rate for the City for tax year 2026; and

WHEREAS, upon full review and consideration of the matter, the City Council is of the opinion that the tax rate for the year 2026 set, fixed and adopted herein below is proper.

NOW, THEREFORE, BE IT ORDERED BY THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS:

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

SECTION 2. Approval of 2026 Certified Property Tax Values. The City Council hereby approves the 2026 Certified Property Tax Rolls for the City of Willow Park, Texas in the amount of \$1,186,227,645, as submitted by the Parker County Appraisal District to the City, attached hereto as Exhibit "A" and incorporated as if set forth fully herein.

SECTION 3. That there is hereby levied and ordered to be assessed and collected an ad valorem tax rate of \$0.429041 of the City of Willow Park, Texas ("City"), for the tax year 2026, on each one hundred dollars (\$100.00) of the taxable assessed value of real and personal property not exempt from taxation by the constitution and laws of this state situated within the corporate limits of the City.

SECTION 4. That there is hereby levied for the tax year 2026 upon all real and personal property not exempt from taxation by the constitution and laws of this state situated within the corporate limits of the City, and there shall be collected for the use and support of the municipal government of the City, to provide a sinking fund for the retirement of the bonded debt of the City and to provide for permanent improvements in the City, and said tax, so levied and collected, shall be apportioned to the specific purposes hereinafter set forth, to-wit:

A. For the payment of current expenses and to be deposited in the general fund (for the purposes of maintenance and operations) \$0.169112 on each one hundred dollars (\$100) of the taxable value of such property; and,

B. To provide for sinking funds for the payment of the principal and interest and the retirement of the bonded debt, and the same shall become due as shall be necessary to pay the principal and interest of the current year as follows: \$0.259929 per one hundred dollars (\$100) valuation.

C. This tax rate will raise more revenue on taxes for maintenance and operations than last year's tax rate.

D. The tax rate will effectively be raised by 3.93 percent and will raise taxes for maintenance and operations on a \$100,000.00 home by approximately \$6.39.

SECTION 5. That the Parker County Tax Assessor-Collector is hereby authorized to assess and collect the taxes of the City employing the above tax rate, and all taxes are payable at the office of the Parker County Tax Assessor-Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 6. Due Date of Taxes. That taxes levied under this ordinance shall be due October 1, 2026, and if not paid on or before January 31, 2027, shall immediately become delinquent. Penalties and interest, as provided by state law, shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

SECTION 7. That monies collected pursuant to this Ordinance shall be expended as set forth in the City of Willow Park's Annual Budget FY 2026-2027.

SECTION 8. That all monies collected which are not specifically appropriated shall be deposited in the City's general fund.

SECTION 9. The City Secretary shall cause the following notice to be posted on the homepage of the City of Willow Park's website:

THE CITY OF WILLOW PARK ADOPTED A TAX RATE THAT WILL RAISE MORE REVENUE ON TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY

**3.93 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS
ON A \$100,000.00 HOME BY APPROXIMATELY \$6.39.**

SECTION 10. Tax Roll. The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

SECTION 11. Severability. 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 12. REPEALER. THIS ORDINANCE SHALL BE CUMULATIVE OF ALL PROVISIONS OF ALL ORDINANCES OF THE CITY OF WILLOW PARK AFFECTING AD VALOREM TAXES, AS AMENDED, AND SHALL NOT REPEAL ANY OF THE PROVISIONS OF SUCH ORDINANCES, EXCEPT IN THOSE INSTANCES WHERE PROVISIONS OF SUCH ORDINANCES ARE IN DIRECT CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE.

SECTION 13. That this Ordinance shall take effect and be in full force and effect from and after its passage and approval according to law.

**PASSED AND APPROVED THIS 8TH DAY OF SEPTEMBER 2026 BY A VOTE OF ___
AYES, ___ NAYS, ___ ABSTENTIONS, AT A REGULAR MEETING OF THE CITY COUNCIL OF
THE CITY OF WILLOW PARK, TEXAS.**

Council Member:

Mayor Teresa Palmer
Councilmember Eric Contreras
Councilmember Chawn Gilliland
Councilmember Buddy Wright
Councilmember Scott Smith
Councilmember Nathan Crummel

For:

Against:

Abstain:

CITY OF WILLOW PARK,
TEXAS

Teresa Palmer, Mayor

ATTEST:

Deana McMullen, City Secretary
APPROVED AS TO FORM:

Andy Messer, City Attorney