

**ORDINANCE NO. 2303.09**

**CITY OF SAN ELIZARIO, TEXAS**

**2024 TAX LEVY ORDINANCE**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SAN ELIZARIO, TEXAS, APPROVING THE 2024 AD VALOREM TAX RATE AND LEVY OF THE ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE TOWN; PROVIDING FOR PENALTIES AND INTEREST; AND PROVIDING FOR FINDINGS OF FACT, SEVERABILITY, SAVINGS CLAUSE, PUBLICATION, AND EFFECTIVE DATE.**

WHEREAS, a budget for fiscal year 2023-2024 appropriating revenues generated for the use and support of the municipal government of the City of San Elizario has been approved and adopted by the City Council of the City of San Elizario as required by Section 102.009 of the Texas Local Government Code;

WHEREAS, the tax rate proposed by the City Council of the City of San Elizario is the **Voter Approved Tax Rate**;

WHEREAS, the levy selected by council will raise more revenue than last fiscal year but will not exceed the voter-approved tax rate:

	<u>2023</u>	<u>2024</u>	<u>Change (+/-)</u>	<u>Percent</u>
M & O Rate	.371878	.358101	-0.013777	-3.70%
Debt Rate	0	0	0	0

WHEREAS, a notice of the public hearing on a proposed tax levy was published in the official newspaper for notice designated by the City of San Elizario on August 31, 2023, and hearings on the proposed tax levy were held on September 12, 2023, as required by state law.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ELIZARIO:**

**1. APPROVAL OF 2024 TAX RATE AND LEVY**

That there be and is hereby levied and shall be assessed and collected for the year 2024, on all taxable property, real, personal, and mixed, situated within the city limits of the City of San Elizario, Texas, and not exempt by the Constitution of the State and valid state laws, voter-approved ad valorem tax rate of \$0.358101 on each One Hundred Dollars (\$100.00) assessed value of taxable property remains unchanged, and shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenses and budget of the municipal government of the Town (maintenance and operations), a tax rate of \$0.358101 on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities on all outstanding debt of the Town, not otherwise provided for, a tax rate of \$0.000000 on each One Hundred Dollars (\$100.00) of assessed value of taxable property within the Town and shall be applied to the payment of interest and maturities of all such outstanding debt.

For purposes of disclosure regarding the Maintenance and Operations Tax Rate:

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**AND**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.5% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-13.78.**

## **2. ASSESSMENT AND COLLECTION OF TAXES; PENALTIES AND INTEREST**

All taxes shall be collected by the person(s) authorized as the Tax Assessor/Collector for the City, in accordance with the Interlocal Governmental Agreement entered into by the City for such purposes. All taxes shall become a lien upon the property against which assessed and the person(s) authorized as the Tax Assessor/Collector for the City, shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the penalty and interest collected from such delinquent taxes shall be appropriated for the general fund of the City.

## **3. FINDINGS OF FACT**

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

#### **4. SEVERABILITY CLAUSE**

That if any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so decided to be invalid or unconstitutional.

#### **5. SAVINGS CLAUSE**

That all previous tax levy ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

#### **6. PUBLICATION CLAUSE**

The San Elizario City Clerk is hereby directed to post the notice required by Section 26.05 of the Texas Tax Code on the City's website.

#### **7. EFFECTIVE DATE**

The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

#### **8. PROPER NOTICE & MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

**PASSED & APPROVED this, the 12<sup>th</sup> day of September, 2023, by a vote of 3 (ayes) to 2 (nays) to 0 (abstentions) of the City Council of the City of San Elizario, Texas. (The record vote is on file in the minutes of the City).**

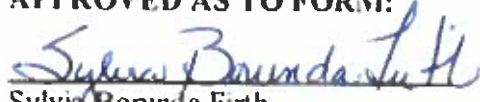
**CITY OF SAN ELIZARIO**

By:   
**Isela Reyes, Mayor**

**ATTEST**

By:   
**Rene Rosales, City Clerk**

**APPROVED AS TO FORM:**

  
**Sylvia Borunda Firth**  
**City Attorney**

First reading: August 15, 2023

Second reading: September 12, 2023