

ORDINANCE NO. 89J

AN ORDINANCE OF THE CITY OF JOURDANTON, TEXAS ADOPTING A TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF JOURDANTON, TEXAS FOR THE 2023-2024 FISCAL YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF JOURDANTON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING ON SEPTEMBER 30, 2024; APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED INCLUDING PROVIDING MONIES TO PAY PRINCIPAL AND INTEREST ON CERTIFICATES OF OBLIGATION; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on both real, personal, and mixed, within the corporate limits of the City of Jourdanton, Texas; and

WHEREAS, the appraisal roll of the City of Jourdanton, Texas for 2023 has been prepared and certified by the Atascosa County Appraisal District and submitted to the City's Tax Assessor/Collector; and

WHEREAS, on September 18, 2023 the City Council of the City of Jourdanton, Texas, approved the municipal budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30th or 60th day after the date the City received the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

WHEREAS; all notices and hearing required by law as a prerequisite to the passage, approval, and addition for this Ordinance have been timely and properly given and held; and

WHEREAS, the City of Jourdanton, Texas shall levy the property tax rate for the City of Jourdanton through the adoption of this Ordinance.

NOW, THEREFORE, BE IT ORDAINED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Jourdanton, Atascosa County, Texas (herein the "City") and to provide an Interest and Sinking fund for the 2023-2024 Fiscal Year,

upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2023 subject to taxation, a tax of \$ 0.740000 on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth for the 2023 Tax Year as follows:

- 1.) For the maintenance and support of general government (General Fund), \$0.411124 on each \$100 valuation of property; and
- 2.) For the interest and sinking fund (Debt Service Fund), \$0.328876 on each \$100 valuation of property.

SECTION 2.

“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATION THAN LAST YEAR’S TAX RATE; AND THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.4 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$41.11.”

SECTION 3. That taxes levied under this Ordinance shall be due October 1, 2023 and if not paid before February 1, 2024 shall immediately become delinquent.

SECTION 4. Homesteads shall be exempt up to the amount of \$10,000 and shall apply to homesteads owned by owners aged 65 years of age and older.

SECTION 5. Taxes are payable to the Atascosa Tax Assessor-Collector who is hereby authorized to assess and collect the taxes of the City of Jourdanton, employing the above rate.

SECTION 6. All taxes shall become a lien upon property against which assessed, and the Atascosa Tax Assessor/Collector as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances and resolutions of the City, and 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 interest and penalty collected from such delinquent taxes shall be apportioned to the City of Jourdanton, Texas. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by state law.