ORDINANCE No. 2023-17

AN ORDINANCE LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ST. HEDWIG, TEXAS FOR THE 2023 TAX YEAR, AND PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; AND OTHER MATTERS RELATED THERETO.

WHEREAS, the City Council of the City of Saint Hedwig, Texas, has considered the total taxable value of property taxable by the City and has given appropriate notice and conducted a public hearing, all as required by Chapter 26 of the Texas Property Code; and

WHEREAS, the City Council is charged with the adoption of a tax rate for the City;

WHEREAS, the 2022 tax rate was set at \$0.495000 and the Office of the Bexar County Tax Assessor-Collector has calculated the 2023 no new revenue rate as \$0.502911 per \$100 of valuation; and

WHEREAS, the City Council finds that adoption of the proposed rate of \$0.495000, which is the same rate as last year's tax rate and less than the calculated No New Revenue rate is in the best interest of the City; and

WHEREAS, the City Council held a public hearing on adoption of the proposed ad valorem tax rate on August 24, 2023; and

WHEREAS, the City Council finds that this Ordinance is in compliance with Texas Tax Code section 26.05(b)(1) by including the following statement in type larger than the type used in any other portion of this Ordinance:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE INCREASE IN PROPERTY TAX REVENUE IS FROM NEW PROPERTY ADDED TO THE TAX ROLL FOR THIS YEAR.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Saint Hedwig, as follows:

- 1. That this is hereby adopted and levied for the 2023 tax year, for use in support of the municipal government of the City of Saint Hedwig, upon all property, real, personal, and mixed within the corporate limits of said city subject to taxation, a tax of \$0.495000 on each one hundred dollars of assessed value of all said property, said tax being so levied and apportioned to the specific purposes here set forth:
 - § <u>0.495000 on each \$100 valuation of property</u> For the purpose of Maintenance and Operation.
 - \$0.00000 For Interest and Sinking fund for principal and interest on Certificates of Obligation.

Total Tax Rate 0.495000

- 2. That, except as otherwise provided by the Texas Property Tax Code; taxed levied under this Ordinance shall be due on receipt of the tax bill and are delinquent if not paid before February 1, 2024, when penalty and interest will be added. Ad valorem taxes that remain delinquent on July 1, 2024, will include an additional penalty of twenty percent of the tax, penalty, and interest due, to defray costs of collection by an attorney as provided by Section 33.07, Texas Property Tax Code. Taxes shall be due and payable before a tax receipt may be issued.
- 3. All taxes shall become a lien upon the property against which assessed, and the assessor and collector for the City of Saint Hedwig 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 of the City of Saint Hedwig 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 penalty collected from such delinquent taxes shall be apportioned to the general fund of the City.
- 4. In the event any provision of this Ordinance shall be held unconstitutional by a court of competent jurisdiction, the same shall not affect the remaining provisions thereof.
- 5. All ordinances and parts of ordinances, which are in conflict with the provisions of this Ordinance, are hereby repealed in so far as such conflict exists.
- 6. The record vote for this Ordinance is recorded below:

	FOR	AGAINST	ABSTAIN	ABSENT
Dwayne Padalecki	/			
Russell Beck	V			
Caid Franckowiak				
Justin Wiatrek	NIA			
John Hafner	~			

PASSED AND APPROVED on September 14, 2023.

CITY of SAINT HEDWIG

Dee Grimm

Mayor

Attest:

City Secretary