ORDINANCE NO. 2024-08-002

AN ORDINANCE OF THE CITY OF BALLINGER APPROVING THE 2024 AD VALOREM TAX RATE AND LEVY ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY, NOT EXEMPT BY LAW; PROVIDING REVENUES FOR PAYMENT OF CURRENT MUNICIPAL EXPENSES; AUTHORIZING TAX ASSESSOR-COLLECTOR TO ASSESS TAXES USING THE TAX RATE; PROVIDING FOR ENFORCEMENT OF COLLECTION; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Runnels County Appraisal District official has certified the 2024 Appraisal Roll for property taxable by the City of Ballinger, Texas; and

WHEREAS, based upon said Appraisal Roll, the District Appraiser has calculated the nonew revenue and voter approval rates for the City of Ballinger for 2024; and

WHEREAS, the City of Ballinger posted a Notice on August 8, 2024, 2022 in a local newspaper a proposed tax rate equal to 0.520000 per \$100 valuation and called for a public hearing on August 19, 2024; and

NOW THEREFORE, THE COUNCIL OF THE CITY OF BALLINGER HEREBY ORDAINS:

<u>Section 1</u>: Findings. The foregoing recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes and findings of fact.

<u>Section 2:</u> That under the authority of the laws of the State of Texas and the City Charter, there is hereby levied for the 2024 tax year, on all taxable property situated within the corporate limits of the City of Ballinger, and not exempt by the Constitution and Laws of the State of Texas, a total tax of \$0.520000 on each \$100 assessed value of all taxable property.

Section 3:

- (a) That of the total tax, 89.20% (or M&O rate of .463857 per \$100 valuation) on each \$100 assessed value, shall be distributed to the General Fund of the City to fund maintenance and operation expenditures of the City.
- (b) This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy.
- (c) That of the total tax, 10.80% (or I&S rate of .056143 per \$100 valuation) on each \$100 assessed value, shall be distributed to pay the City's debt service as provided by Section 26.05 of the Texas Tax Code.
- (d) The City Secretary shall cause the following notice to be posted on the homepage of the City's internet website:

THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$17,574 OR 1.47%, AND OF THAT AMOUNT, \$648 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.

THIS YEAR'S TAX LEVY TO FUND MAINTENANCE AND OPERATIONS EXPENDITURES DOES NOT EXCEED LAST YEAR'S MAINTENANCE AND OPERATIONS TAX LEVY.

Section 4: The tax assessor-collector is hereby authorized to assess and collect the taxes of the City of Ballinger employing the above tax rate.

Section 5: The foregoing tax shall be due and payable at the office of the City Tax Collector on October 1, 2024 and shall be paid before February 1, 2025. All such taxes not paid prior to such date shall be deemed delinquent and shall be subject to all legal remedies, including maximum penalty and interest as allowed by law for enforcement and collection of taxes by the City of Ballinger.

Section 6: It is hereby declared to be the intention of the City Council of the City of Ballinger that if any phrase, sentence, section, or paragraph of this Ordinance shall be declared unconstitutional or otherwise invalid by final judgment of a court of competent jurisdiction such unconstitutionality or invalidity shall not affect any of the remainder of this Ordinance since the same would have been enacted by the City Council without the incorporation of the unconstitutional or invalid phrase, sentence, section or paragraph.

Section 7: This Ordinance shall become effective immediately from and after its passage as set forth below.

PASSED, APPROVED AND ADOPTED on this the 19th day of August 2024.

Roll Call Vote

Dawni Seymore

Ken Manley

Council Member # 1

Richard "Rick" Morrish

Ryan Lange

Steven Gray, Jr.

Mayor

Council Member # 3

Council Member # 4

Council Member # 4

DAWNI SEYMORE, Mayor

Attest:

City Manager/Secretary