

ORDINANCE 2023-10

AN ORDINANCE LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF FAIR OAKS RANCH, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, on August 17, 2023, the City Council established a proposed ad valorem tax rate to support the proposed FY 2023-24 budget and set September 12, 2023, as the date for the public hearing thereon and caused notice of such public hearing to be posted pursuant to Local Government Code §140.010(e)(f) and (g); and,

WHEREAS, the public hearing was held on said date and all persons were then afforded an opportunity to appear and object to the proposed ad valorem tax rate; and,

WHEREAS, by ordinance the Council will approve the municipal budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Fair Oaks Ranch, Texas in accordance with said budget and Texas Property Tax Code, §26.05(b).

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FAIR OAKS RANCH:

SECTION 1. TAX LEVY.

- a. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Fair Oaks Ranch (herein the "City"), upon all property, real, personal, and mixed, in the corporate limits of said City subject to taxation, a tax rate of **\$0.2776** on each \$100 taxable valuation of property, said tax being so levied for the maintenance and operations of the General Fund of the municipal government for FY 2023-24.
- b. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Fair Oaks Ranch (herein the "City"), upon all property, real, personal, and mixed, in the corporate limits of said City subject to taxation, a tax rate of **\$0.0229** on each \$100 taxable valuation of property, said tax being so levied for the debt service principal and interest of the Debt Service Fund of the municipal government for FY 2023-24.
- c. **THIS TAX RATE WILL RAISE LESS TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE LOWERED BY 1.5% AND WILL LOWER TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$4.23.**

SECTION 2. TAX PAYMENT DUE DATE AND DELINQUENT EFFECTIVE DATE.

- a. Unless the due date has been extended, taxes levied under this ordinance shall be due on October 1, 2023, and if not paid on or before January 31, 2024, shall immediately become delinquent.

- b. Taxes shall become a lien upon the property against which assessed, and the Bexar County Tax Office as the collector of property taxes 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 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 general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

SECTION 3. SEVERABILITY.

If any provision of this ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this ordinance would have been enacted without such invalid provision.

SECTION 4. EFFECTIVE DATE

This ordinance shall take effect and be in force from the date after its passage.

PASSED and APPROVED on first reading this 12th day of September 2023 and recorded as follows:

	FOR	AGAINST	ABSTAIN
Mayor Greg Maxton	✓		
Council Member Stroup	✓		
Council Member Rhoden	✓		
Council Member Bliss	✓		
Mayor Pro Tem Koerner	ABSENT		
Council Member Parker	✓		
Council Member Muenchow	ABSENT		

PASSED, APPROVED, AND ADOPTED on second reading this 21st day of September 2023 and recorded as follows:

	FOR	AGAINST	ABSTAIN
Mayor Greg Maxton	✓		
Council Member Stroup	✓		
Council Member Rhoden	✓		
Council Member Bliss	✓		
Mayor Pro Tem Koerner	✓		
Council Member Parker	ABSENT		
Council Member Muenchow	✓		



Gregory C. Maxton, Mayor

ATTEST:



Christina Picioccio, TRMC, City Secretary

APPROVED AS TO FORM:



Denton Navarro Rocha Bernal & Zech, P.C.,
City Attorney