

ORDINANCE NO. 932

AN ORDINANCE BY THE CITY OF KIRBY, TEXAS LEVYING AN AD VALOREM TAX OF \$.579799 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024 AND ENDING SEPTEMBER 30, 2025; PROVIDING FOR AND APPORTIONING THE LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN THE SAME SHALL BECOME DELINQUENT IF NOT PAID; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, pursuant to the Texas Constitution and Texas Property Tax Code, the City of Kirby (the "City") has the authority to levy and collect ad valorem tax on property; and

WHEREAS, the ad valorem tax is based on the appraised value of property; and

WHEREAS, for fiscal year 2023 – 2024 the City Council of the City of Kirby, Texas levied an ad valorem tax of \$.591244 per one hundred dollars (\$100.00) of assessed valuation on all taxable property within the corporate limits of the City for the use and support of the municipal government of the City; and

WHEREAS, the proposed rate exceeded the lower of the voter-approval tax rate or the no-new revenue tax rate calculated as provided by Chapter 26 of the Tax Code and the City held a public hearing on the rate on September 26, 2024, as provided for in the notice of such public hearing and all interested persons were given an opportunity to be heard on proposed tax rate; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of an ad valorem rate have been in all things complied with; and

WHEREAS, the City Council of the City of Kirby, Texas, has approved the municipal budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025; 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 Kirby, Texas in accordance with such budget and the Texas Tax Code.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF KIRBY, TEXAS, THAT:

Section 1: Findings of Fact

The above recitals contained in the preamble are hereby found to be true, and such recitals are incorporated herein for all purposes and are adopted as legislative findings of the City Council of the City of Kirby, Texas.

Section 2: Approval of 2024 Tax Rate

There be and is hereby levied and there shall be collected for the use, support and operation of the municipal government of the City of Kirby, upon all taxable property, real, personal and mixed, situated within the corporate city limits of the City of Kirby, Texas, subject to taxation and not otherwise exempt by the Constitution or laws of the State of Texas or Ordinances of the City, an ad valorem tax of \$.579799 per each One Hundred Dollars (\$100.00) of assessed valuation on said taxable property, and said tax shall be levied and apportioned as follows:

For the current expenses, maintenance and operation of the general government (General Fund), \$.499119 per each one hundred dollars (\$100.00) of assessed valuation on taxable property; and

For the interest and sinking fund (to pay the interest and principal on all outstanding bonds or other indebtedness of the City, not otherwise provided for) \$.080680 per each one hundred dollars (\$100.00) of assessed valuation on taxable property.

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

“THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.15 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$17.72”

Section 3: Due Date and Collection

Taxes levied under this ordinance shall be due October 1, 2024 and if not paid before January 31, 2025 shall immediately become delinquent. The County Tax Assessor/Collector for each County in which taxable property is located, for which this ordinance applies, is hereby authorized to assess, collect and remit to the City the taxes on said property in accordance with the provisions of this Ordinance and the Constitution and laws of the State of Texas.

Sylvia Apodaca

Aye _____ Nay _____ Abstain _____

Joe Molina

Aye _____ Nay _____ Abstain _____

Maria Lozano

Aye _____ Nay _____ Abstain _____

Englan Sanchez

Aye _____ Nay _____ Abstain _____

Sally Hitt

Aye _____ Nay _____ Abstain _____

Janeshia Grider, Mayor

ATTEST:

Xaveria Newton, City Secretary