

ORDINANCE NO.____
TOWN OF HORIZON CITY
2026 TAX LEVY ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE TOWN OF HORIZON CITY, TEXAS, APPROVING THE 2026 AD VALOREM TAX RATE AND LEVY OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; PROVIDING FOR PENALTIES AND INTEREST; AND PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT; SEVERABILITY; SAVINGS CLAUSE; PUBLICATION AND EFFECTIVE DATE.

WHEREAS, a budget to appropriate revenues generated for the use and support of the municipal government of the Town of Horizon City has been approved and adopted by the City Council of the Town of Horizon City as required by Section 102.009 of the Texas Local Government Code;

WHEREAS, the no-new revenue tax rate is the rate that will raise the same amount of property tax revenue from the same properties in both the 2025 tax year and 2026 tax year;

WHEREAS, the tax rate proposed by the City Council of the Town of Horizon City is higher than the no-new revenue tax rate;

WHEREAS, the **voter approved rate** is the highest tax rate the City Council of the Town of Horizon City may adopt without voter approval;

WHEREAS, City Council of the Town of Horizon City proposes to adopt the **voter approved rate** for tax year 2026;

WHEREAS, a notice of the hearing on a proposed tax levy was published in the official newspaper for notice designated by the Town of Horizon City on **September____2025**; and

WHEREAS, a public hearing on the proposed tax levy were held on September 9, 2025 as required by State law.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE TOWN OF HORIZON CITY:

1. APPROVAL OF 2026 TAX RATE AND LEVY

That there be and is hereby levied and shall be assessed and collected for the year 2026, on all taxable property, real, personal and mixed, situated within the city limits of the Town of Horizon City, Texas (City), and not exempt by the Constitution of the State and valid state laws, voter approved ad valorem tax rate of cents (\$0.) on each One Hundred Dollars (\$100.00) assessed value of taxable property remains unchanged, and shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenses and budget of the municipal government of the City (maintenance and operations), a tax rate of cents (\$) on each One Hundred Dollars (\$100.00) assessed value of taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal maturities on all outstanding debt of the Town of Horizon City, not otherwise provided for, a tax rate of cents (\$) on each one hundred dollars (\$100.00) of assessed value of taxable property within the Town of Horizon City and shall be applied to the payment of interest and maturities of all such outstanding debt.

For purposes of disclosure regarding the Maintenance and Operations Tax Rate:

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

AND

THE TAX RATE WILL EFFECTIVELY BE RAISED BY PERCENT (%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$.

1. ASSESSMENT AND COLLECTION OF TAXES; PENALTIES AND INTEREST

All taxes shall be collected by the person(s) authorized as the Tax Assessor /Collect or for the Town of Horizon City, in accordance with the Interlocal Governmental Agreement entered into by the Town for such purposes. All taxes shall become a lien upon the property against which assessed

and the person(s) authorized as the Tax Assessor/Collector for the Town of Horizon City, Texas , 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 penalty and interest collected from such delinquent taxes shall be appropriated for the general fund of the Town of Horizon City, Texas.

2. FINDINGS OF FACT

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

3. SEVERABILITY CLAUSE

That if any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so decided to be invalid or unconstitutional.

4. SAVINGS CLAUSE

That all previous tax levy ordinances shall remain in full force and effect, save and except as amended by this Ordinance.

5. PUBLICATION CLAUSE

The City Clerk of the Town of Horizon City, Texas, is hereby directed to post the notice required by Section 26.05 of the Texas Tax Code on the Town's website.

6. EFFECTIVE DATE

The necessity for making and approving the tax levy for the year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect immediately from and after its passage, as the law in such case provides.

7. PROPER NOTICE & MEETING

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code:

PASSED & APPROVED this, the ____ day of September 2023, by a vote of ____ (ayes) to ____ (nays) to ____ (abstentions) of the City Council of Horizon City, Texas.

TOWN OF HORIZON CITY

By: _____
Andres Renteria, Mayor

ATTEST:

By: _____
Elvia Schuller, City Clerk

APPROVED AS TO FORM:

By: _____
Sylvia Borunda Firth
City Attorney

First Reading _____
Second Reading _____