

**ORDINANCE 23-740**  
(Tax Rate Adoption)

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TAYLOR LAKE VILLAGE, TEXAS; PROVIDING FOR THE LEVY AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF TAYLOR LAKE VILLAGE, TEXAS FOR THE YEAR 2023; PROVIDING THE DATE ON WHICH SUCH AD VALOREM TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; PROVIDING FOR SEVERABILITY; AND, REPEALING ALL OTHER ORDINANCES OR PARTS OF ORDINANCES INCONSISTENT OR IN CONFLICT HEREWITH.**

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**WHEREAS**, Section 26.05 of the Texas Property Tax Code (the “Tax Code”) provides that before the latter of September 30<sup>th</sup> or the 60<sup>th</sup> day after the date a municipality receives the certified appraisal roll the governing body of the municipality shall adopt a tax rate for the municipality for the current tax year; and

**WHEREAS**, Section 26.05 of the Tax Code further provides that where the tax rate consists of two components – one which will impose the amount of taxes needed to pay the municipality’s debt service, and the other which will impose the amount of taxes needed to fund maintenance and operation expenditures for the next year – and each of the two components must be separately approved by the governing body of the municipality; and

**WHEREAS**, the proposed tax rate for the current tax year of the City of Taylor Lake Village, Texas, (the “City”) consists of two such components: a tax rate of \$.0 for debt service; and, a tax rate of \$.2248 to fund maintenance and operation expenditures; and

**WHEREAS**, by separate motions adopted by the City Council of the City (the “Council”), at a meeting of the Council held on the 4th of October 2023, the Council separately approved the tax rate of \$.0 for debt service, and a tax rate of \$.2248 to fund maintenance and operation expenditures; and

**WHEREAS**, all notices and hearings required by law as a prerequisite to the adoption of this Ordinance have been timely and properly given and held; and

**WHEREAS**, having separately approved the tax rate for debt service and maintenance and operation expenditures, it is necessary and appropriate for the Council to now formally adopt this Ordinance providing for the levy and collection of ad valorem taxes for the year 2023 for City; and **NOW, THEREFORE**

**BE IT ORDAINED BY THE CITY COUNCIL OF  
THE CITY OF TAYLOR LAKE VILLAGE, TEXAS:**

**SECTION 1. THAT** the facts and matters set forth in the preamble of this Ordinance are found to be true and correct and are hereby adopted, ratified, and confirmed.

**SECTION 2. THAT** there is hereby levied, for the tax year 2023, to fund the City’s Fiscal Year 2023-2024 Municipal Budget, an ad valorem tax at the total rate of \$.2248 on each one hundred dollars (\$100) of assessed valuation on all property – real, personal, and mixed – within the corporate limits of the City of Taylor Lake Village, Texas (the “City”), upon which an ad valorem tax is authorized by law to be levied by the City Council of the City (the “Council). All such taxes shall be assessed and collected in current money of the United States of America.

**SECTION 3. THAT** of the total ad valorem tax levied in Section 2 of this Ordinance, \$0 is levied for the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City, as such installments shall respectively mature in the City’s Fiscal Year 2023-2024 Municipal Budget.

**SECTION 4. THAT** of the total ad valorem tax levied in Section 2 of this Ordinance, \$.2248 is levied to fund maintenance and operation expenditures of the City for the Fiscal Year 2023-2024 Municipal Budget.

**SECTION 5. THAT** the following statements are true and, therefore, required by law:

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

**“THE TAX RATE WILL EFFECTIVELY BE RAISED BY FOUR POINT THREE SIX PERCENT (4.36%) AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A ONE HUNDRED THOUSAND DOLLAR (\$100,000) HOME BY APPROXIMATELY NEGATIVE THIRTEEN DOLLARS AND THIRTY CENTS (\$-13.30).”**

**SECTION 6. THAT** the ad valorem taxes levied through this Ordinance, in the total amount of \$.2248 on each one hundred dollars (\$100.00) of assessed valuation, as reflected by Sections 2, 3, and 4 of this Ordinance, shall be due and payable on or before January 31, 2024, and any ad valorem taxes due the City and not paid on or before January 31, 2024 shall bear penalty and interest as prescribed in the Texas Tax Code.

**SECTION 7. THAT** in the event any clause, phrase, provision, sentence, or part of this Ordinance, or the application of this Ordinance, to any person or circumstance shall, for any reason, be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole, or in part, other than the part declared to be invalid or unconstitutional, and the Council declares that it would have passed each and every part of this Ordinance notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

**SECTION 8. THAT** all other ordinances, and any parts of other ordinances, in conflict with this Ordinance are, to the extent of such conflict, hereby repealed.

**PASSED, APPROVED, AND ADOPTED ON THE 4TH DAY OF OCTOBER, 2023  
BY THE COUNCIL THROUGH A RECORD VOTE AS FOLLOWS:**

**JON KEENEY, MAYOR**

**NO VOTE**

[Action: For, Against, Abstain, Absent, Other]

**MACK EISENBERG, POSITION 1**

**FOR**

[Action: For, Against, Abstain, Absent, Other]

**JON POWELL, POSITION 2**

**FOR**

[Action: For, Against, Abstain, Absent, Other]

**KAY ANN JORGENSEN, POSITION 3**

**FOR**

[Action: For, Against, Abstain, Absent, Other]

**EINAR GOERLAND, MAYOR PRO TEM**

**FOR**

[Action: For, Against, Abstain, Absent, Other]

**BOB DAVEE, POSITION 5**

**FOR**

[Action: For, Against, Abstain, Absent, Other]

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**JON KEENEY, MAYOR**

**ATTEST:**

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**Stacey Fields, City Secretary**