

ORDINANCE NO. 23-09

AN ORDINANCE APPROVING THE APPRAISAL ROLL; SETTING THE TAX RATE; SPECIFYING SEPARATE COMPONENTS OF SUCH RATE FOR MAINTENANCE AND OPERATIONS AND FOR DEBT SERVICE OF THE CITY OF LYTLE; APPROVING AND ADOPTING A ONE HUNDRED PERCENT (100%) ASSESSMENT RATIO FOR THE 2023 TAX YEAR AND PROVIDING WHEN SAID TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID TOGETHER WITH PENALTIES AND INTEREST; PROVIDING FOR COLLECTION AND ORDAINING OTHER RELATED MATTERS; AND SETTING AN EFFECTIVE DATE



**WHEREAS**, the appraisal roll of the City of Lytle, Texas (the "City") for 2023 has been prepared by the Atascosa County Central Appraisal District Office and certified by the Finance Director; and

**WHEREAS**, a record vote was taken by the City Council on the proposed tax rate in accordance with State Property Tax Code; and

**WHEREAS**, a public hearing on the Tax Rate was held by the City Council on September 18, 2023 according to Chapter 26 of the Texas Tax Code; and

**WHEREAS**, after a full and final consideration, that City Council is of the opinion that the tax rate and ad valorem tax appraisal roll should be approved and adopted; and

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LYTLE, ATASCOSA COUNTY, TEXAS, THAT:**

**Section 1: Recitals:** The preceding 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 as findings of fact.

**Section 2: Tax Rate:**

1. The ad valorem tax appraisal roll and the proposed tax rate for the Tax Year 2023 is approved and adopted.
2. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

3. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 1.315825% PERCENT AND WILL RAISE TAXES FOR MAINTINANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$18.89.
4. There is hereby levied an ad valorem tax of \$0.3883 on each \$100.00 of property, real and personal, for tax year 2023 within the City which is not exempt from taxation under the State constitution or State law. The assessment ratio shall be One Hundred percent (100%).
5. The City Council of the City of Lytle, Texas, does hereby levy or adopt the tax rate on \$100.00 valuation for this city for tax year 2023 as follows
  - a. 0.3270 for the purpose of Maintenance & Operation
  - b. 0.0613 for the payment of principal & interest (Interest & Sinking) on debt
  - c. 0.3883 as the total tax rate
6. That taxes levied under this ordinance shall be due October 1, 2023 and if not paid on or before January 31, 2024 shall immediately become delinquent. Taxes are payable to City of Lytle, or as designated by City.
7. All taxes shall become a lien upon the property against which assessed, and the city tax collector of the City of Lytle 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 of Lytle and shall, 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 of Lytle. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by law.

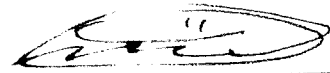
**Section 3. Severability:** It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of the ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and section of this ordinance, since the same would have been enacted by the City Council without the incorporation in this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

**Section 4. Effective Date:** This ordinance shall take effect immediately after its passage.

City Council Recorder Vote for Adoption of the Budget The members of the governing body voted on the adoption of the budget as follows:

Council Member Name	Position	Vote
Ruben Gonzalez	Mayor	Aye
Miguel Aguirre	District 1	Aye
Richard Hughes	District 2	Aye
David Emery	District 3	Aye
Michael Rodriguez	District 4	Aye
Charles Cate	District 5	Nay

**PASSED, APPROVED AND ADOPTED** in Lytle, Texas this the 25<sup>th</sup> day of September 2023.



Ruben Gonzalez, Mayor

ATTEST:



Paola L. Rios  
City Secretary

