

**ORDINANCE NO. 2025-12
CITY OF PRESIDIO
FISCAL YEAR
2025-2026**

TAX LEVY ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PRESIDIO, TEXAS, APPROVING THE 2025-2026 *AD VALOREM* TAX RATE AND AT THE RATE OF: \$0.53906 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY; PROVIDING FOR ENGROSSMENT AND ENROLLMENT; PROVIDING FOR NOTIFICATION TO ASSESSOR; PROVIDING FOR REPEALER; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING SEVERABILITY; PROVIDING FOR PUBLICATION; PROVIDING AN EFFECTIVE DATE; AND FINDING PROPER NOTICE AND MEETING.

WHEREAS, a budget appropriating revenues generated for the use and support of the municipal government of the City of Presidio ("City") has been approved and adopted by the City Council of the City of Presidio ("City Council") as required by Chapter 102 of the Texas Local Government Code; and

WHEREAS, Texas Tax Code Section 26.05 requires that the City adopt a tax rate for the current tax year and shall notify the assessor for the unit of the rate adopted; and

WHEREAS, pursuant to Texas Local Government Code 51.001 the City Council is authorized by law to adopt an ordinance that is for the good government, peace or order of the City and is necessary or proper for carrying out a power granted by law to the City; and

WHEREAS, the City Council finds that it is necessary and proper for the good government, peace or order of the City to adopt an ordinance establishing an ad valorem tax rate; and

WHEREAS, the City Council finds that the provisions of this Ordinance are characterized as reasonable, necessary, and proper for the good government of the City, and

WHEREAS, THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; and

WHEREAS, THE TAX RATE WILL EFFECTIVELY BE DECREASED BY 7.3% PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$42.20

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
THE CITY OF PRESIDIO, TEXAS:**

1. FINDINGS OF FACT

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

2. APPROVAL OF 2024-2025 TAX RATE & LEVY

- a. There is hereby levied and shall be assessed and collected for the fiscal year 2025 - 2026, on all taxable property, real, personal and mixed, situated within the city limits of the City – unless exempt by the Constitution of the State of Texas or a law, ordinance or regulation applicable to the City of Presidio – an *ad valorem* tax rate of \$0.53906 per One Hundred Dollars (\$100.00) of taxable value of taxable property, and shall be apportioned and distributed as follows: (A) for Maintenance and Operations, \$0.45343 per One Hundred Dollars (\$100.00) of taxable value of taxable property, and (B) for Debt Service, \$0.08563 per One Hundred Dollars (\$100.00) of taxable value of taxable property. Maintenance & Operation with an 84% and Debt Services with a 16% of the estimated ad valorem tax rate collection for Fiscal Year 2025-2026.
- b. Any tax exemptions previously adopted by the City Council shall remain in effect.
- c. The taxes are to be used for general purposes as set out in the Annual Budget for the fiscal year beginning the 1st day of October 2025, and ending with the 30th day of September 2026.
- d. The taxes, penalty, and interest, if any, shall constitute a first and prior lien against the property that the tax is assessed.
- e. All rights and powers available to the City of Presidio as provided in the Constitution and Laws of the State of Texas, for penalties in cases of delinquent taxes, are and shall be available to the City and its officers to enforce collection of said taxes.
- f. All delinquent taxes collected after the passage of this Ordinance shall be deposited to the funds for which they were assessed.
- g. The City Secretary shall cause the following notice to be posted on the homepage of any Internet website operated by the City:

THE TAX RATE WILL EFFECTIVELY BE DECREASED BY 7.3% PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$42.20

3. ENGROSSMENT & ENROLLMENT

The City Secretary of the City of Presidio is hereby directed to engross and enroll this Ordinance by copying the caption, publication clause, and effective date clause in the minutes of the City Council of the City of Dripping Springs and by filing this Ordinance in the records of the City.

4. NOTIFICATION TO TAX ASSESSOR

The City Secretary of the City is hereby directed to notify the tax assessor for the City of the tax rate adopted.

5. REPEALER

All ordinances, resolutions, or parts thereof, that are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

6. CUMULATIVE CLAUSE

This Ordinance shall be cumulative of all provisions of City ordinances, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

7. SEVERABILITY

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

8. PUBLICATION

The City Secretary is hereby directed to publish the caption and effective date clause of this Ordinance in the City's official newspaper, as required by Section 52.011 of the Texas Local Government Code.

9. EFFECTIVE DATE

This Ordinance shall be effective immediately upon its passage.

10. 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.

PASSED & APPROVED this, the 8th day of September, 2025, by the following City Council of the City of Presidio, Texas record vote:

Cristian Montoya, Mayor Pro-tem	<u>✓</u> (aye) ____ (nay) ____ (abstain)
Bianca Martinez-Bailon, Councilmember	<u>✓</u> (aye) ____ (nay) ____ (abstain)
Silverio Escontrias, Councilmember	<u>✓</u> (aye) ____ (nay) ____ (abstain)
Fernando Juarez, Councilmember	____ (aye) ____ (nay) ____ (abstain)
Juan R. Saenz, Councilmember	<u>✓</u> (aye) ____ (nay) ____ (abstain)

CITY OF PRESIDIO, TEXAS

by: John Ferguson
John Ferguson



ATTEST:

Brenda Lee Acuña
Brenda Lee Acuña, City Secretary