

**CITY OF KERRVILLE, TEXAS
ORDINANCE NO. 2021-21**

**AN ORDINANCE LEVYING AN AD VALOREM TAX FOR THE
USE AND THE SUPPORT OF THE MUNICIPAL GOVERNMENT
FOR THE CITY OF KERRVILLE, TEXAS, FOR THE FISCAL
YEAR 2022; PROVIDING FOR APPORTIONING EACH LEVY
FOR SPECIFIC PURPOSES; AND PROVIDING WHEN TAXES
SHALL BECOME DUE AND WHEN SAME SHALL BECOME
DELINQUENT IF NOT PAID**

WHEREAS, City Council finds that an ad valorem tax must be levied to provide for expenses and improvements for the City of Kerrville, Texas, during Fiscal Year 2022 (Oct. 1, 2021-Sept. 30, 2022); and

WHEREAS, City Council further finds that an ad valorem tax must be levied to provide for the payment of principal and interest on outstanding debt maturing in Fiscal Year 2022; and

WHEREAS, after due deliberation, study, and consideration of the proposed tax rate for Fiscal Year 2022, City Council has determined that adoption of the rate is in the best interest of the taxpayers of the City and it should be adopted in accordance with law;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF
THE CITY OF KERRVILLE, KERR COUNTY, TEXAS:**

SECTION ONE. There is hereby levied and there shall be collected for the use and support of the municipal government of the City of Kerrville, Texas, and to provide interest and sinking funds for the Fiscal Year 2022, a tax of **\$0.5093** on each one hundred dollars (\$100.00) valuation of all property, real, personal, and mixed, within the corporate limits of the City subject to taxation, for the specific purposes herein set forth:

A. For the current expenditures of the City of Kerrville and for the general improvement, use, and support of the City and its property, there is hereby levied and ordered to be assessed and collected for the Fiscal Year 2022 on all property situated within the corporate limits of the City, and not exempt from taxation by a valid law, an ad valorem tax rate of **\$0.4358** on each one hundred dollars (\$100.00) valuation of such property.

B. For the purpose of paying principal and interest and providing payments into various debt service funds for each issue of tax supported debt, there is hereby levied and ordered to be assessed and collected for the Fiscal Year 2022 on all property situated within the corporate limits of the City and not exempt

from taxation by a valid law, an ad valorem tax for each issue of debt described in this Section, the sum of such levies being **\$0.0735** on each one hundred dollars (\$100.00) valuation of such property.

SECTION TWO. The ad valorem taxes levied are due on October 1, 2021, and may be paid up to and including January 31, 2022, without penalty, but if not paid, such taxes are delinquent on February 1, 2022; provided, however, in accordance with Section 31.03(a) of the Texas Tax Code, the ad valorem taxes due hereunder may, at the option of the taxpayer, be paid in two payments without penalty or interest so long as the first payment of one-half of the taxes levied is paid before December 1, 2021, and the remaining one-half is paid before July 1, 2022.

SECTION THREE. No discounts are authorized on property tax payments made prior to January 31, 2022.

SECTION FOUR. All taxes become a lien upon the property against which assessed and the designated City tax collector for the City of Kerrville is 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, and 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. All delinquent taxes shall bear interest and other charges from date of delinquency as prescribed by state law.

SECTION FIVE. 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 4.6% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$14.10.

FIRST READING:

[MOTION TO STATE AS FOLLOWS: *Motion to approve Ordinance No. 2021-21 and that the property tax rate be increased by the adoption of a tax rate of \$0.5093, which is effectively a 4.6% percent increase in the tax rate.*]

City Secretary to take record vote as follows:

	YES	NO
Bill Blackburn, Mayor	X	
Roman Garcia, Place 1	X	
Kim Clarkson, Place 2	X	
Judy Eychner, Place 3	X	
Brenda Hughes, Place 4	X	

PASSED AND APPROVED ON FIRST READING, this the 24 day of August, A.D., 2021.

SECOND READING:

[MOTION TO STATE AS FOLLOWS: *Motion to approve Ordinance No. 2021-21 and that the property tax rate be increased by the adoption of a tax rate of \$0.5093, which is effectively a 4.6% percent increase in the tax rate.*]

City Secretary to take record vote as follows:

	YES	NO
Bill Blackburn, Mayor	X	
Roman Garcia, Place 1	X	
Kim Clarkson, Place 2	X	
Judy Eychner, Place 3	X	
Brenda Hughes, Place 4	X	

PASSED AND APPROVED ON SECOND AND FINAL READING, this the 14 day of SEPTEMBER, A.D., 2021.

Bill Blackburn
Bill Blackburn, Mayor

APPROVED AS TO FORM:

Michael C. Hayes
Michael C. Hayes, City Attorney

ATTEST:

Shelley McElhannon
Shelley McElhannon, City Secretary