

ORDINANCE # 007-25

AN ORDINANCE OF THE CITY OF DE LEON, TEXAS, LEVYING THE AD VALOREM TAX RATE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY, NOT EXEMPT BY LAW, FOR THE 2025 TAX YEAR; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DE LEON, TEXAS THAT:

SECTION 1: That under the authority of the Charter of the City of De Leon, and the laws of the State of Texas, there is hereby levied for the 2025 tax year, on all taxable property situated within the corporate limits of the City of De Leon, and not exempt by the Constitution and Laws of the State of Texas, a total tax of **\$0.389549** for each \$100.00 valuation of property.

SECTION 2: (a) That of the total tax, **\$0.389549** on each \$100 assessed value, shall be distributed to the General Fund of the City to fund maintenance and operation expenditures of the City.

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy.

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 6.96 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-12.28.

(b) The City Secretary shall cause the following notice to be posted on the homepage of the City's internet website:

THE CITY OF DE LEON, TEXAS ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

SECTION 3: That taxes levied under this ordinance shall be due October 1, 2025, and if not paid on or before January 31, 2026, shall immediately become delinquent.

SECTION 4: All taxes shall become a lien upon the property against which assessed, and the tax collector of the City of De Leon, is hereby authorized and empowered to enforce the collection of such taxes according to the constitution and laws of the State of Texas and Charter and Ordinances of the City of De Leon, 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 apportioned to the General Fund of the City of De Leon. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

SECTION 5: This Ordinance shall be and remain in full force and effect from and after its final passage and publication as herein provided.

SECTION 6: That it is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the *Open Meeting Act, Chapter 551, Loc. Gov't. Code.*

SECTION 7: This Ordinance is enacted without the benefit of two readings because it was enacted by an affirmative vote of all members of the City Council in accordance with Article VII, Section 10 of the City Charter.

DULY PASSED, APPROVED AND RESOLVED by the Council of the City of De Leon, Texas, on the 15TH day of September, 2025.

CITY OF DE LEON,


Jan Grisham, Mayor

ATTEST:


Melenda K. Harbour
City Secretary