CITY OF DOUBLE HORN, TEXAS
ORDINANCE NO. 2026-ORD056

AN ORDINANCE OF THE CITY OF DOUBLE HORN, TEXAS APPROVING AND LEVYING TAXES FOR THE 2026-2027 FISCAL YEAR AT THE RATE OF $0.0606 PER ONE HUNDRED DOLLARS ($100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF DOUBLE HORN, TEXAS; SETTING THE EFFECTIVE MAINTENANCE AND OPERATION TAX RATE AND LEVY AT $0.0606 PER ONE HUNDRED DOLLARS ($100.00) OF ASSESSED VALUATION, AND SETTING THE DEBT SERVICE (INTEREST AND SINKING) TAX RATE AND LEVY AT $0.00 PER ONE HUNDRED DOLLARS ($100.00) OF ASSESSED VALUATION; APPROVING THE ASSESSMENT ROLL AS CERTIFIED BY THE BOARD OF REVIEW OF THE BURNET COUNTY APPRAISAL DISTRICT; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the City Council of the City of Double Horn, Texas (the "City Council") needs to levy and impose a tax upon all taxable property for purposes of funding the 2026-2027 fiscal year budget of the City of Double Horn, Texas (the "City"); and

WHEREAS, the City Council is exempt from holding a public hearing, pursuant to Section 26.052 of the Texas Property Tax Code ("Tax Code"); and

WHEREAS, the City Council must separately approve the maintenance and operations component and the debt service component of the tax rate, in accordance with Section 26.05 of the Tax Code, but the City has no debt service; and

WHEREAS, the City Council has determined that a tax rate of $0.0606 per $100.00 of value is necessary to meet the fiscal needs of the City;

WHEREAS, all constitutional and statutory notice requirements concerning the levying and assessing of ad valorem taxes have been complied with.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DOUBLE HORN, TEXAS:

SECTION 1: Findings Incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2: Tax Levied. There is hereby levied and ordered to be assessed and collected for all taxable property located in the City of Double Horn, Texas, on the 1st day of January 2026, and not exempted from taxation by the constitution and laws of the State of Texas for the fiscal

year beginning October 1, 2026, and ending September 30, 2027, an ad valorem tax of $0.0606 on each One Hundred Dollars ($100.00) of assessed value of taxable property. The maintenance and operation tax rate and levy is $0.0606 per One Hundred Dollars ($100.00) of assessed value of taxable property and debt service tax rate and levy is $0.00 per One Hundred Dollars ($100.00) of assessed value of taxable property.

Tax Code Statement:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE DECREASED BY 0.0706 PERCENT AND WILL DECREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $4.60.

SECTION 3: Due Date of Taxes. The taxes assessed and levied hereby are payable anytime after the approval and publication of this Ordinance and not later than January 31 of the year following the year in which the taxes are assessed. The penalties and interest provided for herein shall accrue after January 31st of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31st of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

SECTION 4: Penalties and Interest. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Property Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1st of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. All other penalties and collection remedies authorized by law are hereby adopted.

SECTION 5: Place of Payment/Collection. Taxes are payable at the office of the Burnet County Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

SECTION 6: Tax Roll. The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

SECTION 7: Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 8: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 9: Effective Date: This Ordinance shall become effective from and after its adoption and publication as required by law.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DOUBLE HORN, TEXAS, on this 10th day of September, 2026, by the following roll call vote:

Mayor Cathy Sereno	No Vote
Mayor Pro Tem Bob Schmitz	Aye
Alderman James Kimber	Aye
Alderman Marty Polluconi	Aye
Alderman Laura Rathe	Aye
Alderman Glen Stafford	Aye

Cathy Sereno, Mayor

ATTEST:

Christina McDonald, City Secretary

APPROVED ONLY AS TO FORM:

Josh Brockman-Weber, City Attorney