

**ORDINANCE NO. 23-106**

**AN ORDINANCE OF THE CITY OF GARRETT, TEXAS, LEVYING AN AD VALOREM TAX RATE FOR FISCAL YEAR 2023-2024 TO PROVIDE REVENUES FOR CURRENT EXPENSES; PROVIDING DUE AND DELINQUENT DATES, PENALTIES AND INTEREST; REPEALING ALL ORDINANCES IN CONFLICT; DIRECTING THE TAX ASSESSOR-COLLECTOR TO ASSESS, ACCOUNT FOR, AND DISTRIBUTE THE PROPERTY TAXES AS HEREIN LEVIED.**

**WHEREAS**, the City Council of the City of Garrett, Texas, has approved the municipal budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024;

**WHEREAS**, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Garrett, Texas in accordance with such budget and the Texas Tax Code;

**WHEREAS**, the proposed tax rate for the 2023/2024 fiscal year is \$0.272556

**WHEREAS**, the proposed tax rate is considered the – Adopted tax rate.

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

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

**SECTION 1.** All of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

**SECTION 2.** The City Council levies, approves and orders to be assess and collected for Fiscal Year 2023-2024, and for each subsequent calendar year until otherwise ordained, on all property in the limits of the City of Garrett that is not exempt from taxation, a property (ad valorem) tax at the rate of \$0.272556 per \$100 of taxable value. The tax rate consists of two components, each of which are separately approved by Council: \$ 0 per \$100 of taxable value, the rate that, if applied to the total taxable value, will impose the total amount published under Section 26.04(e)(3)(C) of the Texas Tax Code, less any amount of additional sales and use tax revenue that will be used to pay debt service; and \$ 0.272556 per \$100 of taxable value, the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the coming year.

**SECTION 3.** The real and personal property tax appraisal rolls as certified by the Chief Appraiser of the Ellis Appraisal District to the City Council for the 2023 tax year are hereby accepted.

**SECTION 4.** That the record vote of the City Council adopting this ordinance is:

Council Members voting FOR adoption: Jennifer Nunnery Josie Holdridge  
Anthony Bryant Dan Cepak

Council Members voting AGAINST adoption:

Council Members absent: - Sheri Payne

**SECTION 5.** There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2023, and ending September 30, 2024, and for each fiscal year thereafter until it be otherwise provided and ordained, on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Garrett, Texas, and not exempt from taxation by the constitution of the State of Texas and valid state laws, an ad valorem tax rate of \$0.272556 on each One Hundred Dollars (\$100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows:

**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 8.22 % PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$ 82.20.**

**SECTION 6.** Taxes are payable to the Ellis County, Texas Tax Assessor-Collector. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**SECTION 7.** All ad valorem taxes shall become due and payable on October 1, 2023, and all ad valorem taxes for the year 2023 shall become delinquent after January 31, 2024. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2024, the penalties and interest authorized by law shall incur.

**SECTION 8.** All ad valorem taxes shall become a lien upon the property against which assessed, and the Ellis County Tax assessor and collector 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, 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, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

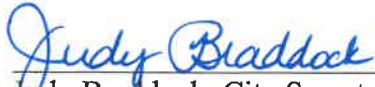
**SECTION 9.** That all ordinances of the City of Garrett in conflict with the provisions of this ordinance be, and the same are hereby, repealed.

**SECTION 10.** Taxes are payable at the offices of the Ellis 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 11.** This ordinance shall take effect immediately from and after its passage, as the law in such cases provided.

**DULY PASSED** by the City Council of the City of Garrett, Texas, on the 19th day of September, 2023.

ATTEST:

  
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Judy Braddock, City Secretary

APPROVED:

  
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Matthew Newsom, Mayor