

2025-09-08

ORDINANCE NO.
AN ORDINANCE OF THE CITY OF BARDWELL, TEXAS,

LEVYING A TAX RATE FOR AN AD VALOREM TAX RATE FOR FISCAL YEAR 2025-2026 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 Bardwell, Texas, has approved the municipal budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026;

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 Bardwell, Texas in accordance with such budget and the Texas Tax Code;

WHEREAS, the proposed tax rate for the 2025/2026 fiscal year is \$0.174152...

WHEREAS, the proposed tax rate is considered the - Proposed 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 BARDWELL, 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 2025-2026, and for each subsequent calendar year until otherwise ordained, on all property in the limits of the City of Bardwell that is not exempt from taxation, a property (ad valorem) tax at the rate of ~~\$0.174152~~ per \$100 of taxable value. The tax rate consists of two components, each of which are separately approved by Council: \$0.00 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 \$0.174152 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 2025 tax year are hereby accepted.

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

Council Members voting FOR adoption: Mayor Jodie Odlozil Shawna Drennan

Dionne Sauers

Council Members voting AGAINST adoption:

Council Members absent:

SECTION 5. There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2025, and ending September 30, 2026, 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 Bardwell, Texas, and not exempt from taxation by the constitution of the State of Texas and valid state laws, an ad valorem tax rate of ~~\$0.174102~~ on each One Hundred Dollars (\$100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows, and in accordance with Section 26.05 of the Texas Tax Code, the City Council hereby states:

For the maintenance and support of the General Government (General Fund) for the fiscal year 2025-2026, ~~\$0.174102~~ on each \$100 valuation of property

THE PROPOSED TAX RATE IS GREATER THAN THE NO-NEW REVENUE TAX RATE.
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 **10.16** PERCENT AND WILL RAISE TAXES
FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY **\$ 16,06**

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, 2025, and all ad valorem taxes for the year 2025 shall become delinquent after January 31, 2026. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2026, 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 Bardwell 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. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of Bardwell, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

SECTION 12. All ordinances or parts of ordinances in force when the provisions of this Ordinance become effective which are inconsistent or in conflict with the terms and provisions contained in this Ordinance are hereby repealed only to the extent of such conflict.

SECTION 13. 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 Bardwell, Texas, on the *20th* day of September 2025.



Jodie Odlozil
Jodie Odlozil, Mayor

APPROVED:

ATTEST:

Debbie Strunc
Debbie Strunc, City Secretary