

ORDINANCE NO. 1113

AN ORDINANCE OF THE CITY OF KYLE, TEXAS FIXING THE AD VALOREM TAX RATE, AND PROVIDING FOR THE LEVYING OF AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING SEPTEMBER 30, 2021; 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, the City Council of the City of Kyle, Texas approved the municipal budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021; and

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 Kyle, Texas in accordance with such budget and the Texas Tax Code.

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

Section 1. Tax Levy

There is hereby levied and there shall be collected for the Maintenance and Operations (use and support) of the municipal government of the City of Kyle (herein the “City”) and to provide an Interest and Sinking Fund for fiscal year 2020-2021, upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2020 subject to taxation, a tax of \$0.5201 on each \$100.00 assessed valuation of property, said tax being so levied and apportioned to the specific purposes here set forth:

1. For the Maintenance and Operation support of the general government (General Fund), \$0.3256 on each \$100.00 assessed valuation of property; and
2. For the Interest and Sinking Fund, \$0.1945 on each \$100.00 assessed valuation of property.

Section 2. Tax Rates

The City of Kyle’s property tax rate for Tax Year 2020 (Fiscal Year 2020-2021) of \$0.5201 on each \$100.00 assessed valuation of property as hereby set for levy is below when compared to the following tax rates:

1. The total tax rate of \$0.5201 on each \$100.00 assessed valuation of property for Tax Year 2020 is 3.97 percent below the adopted tax rate of \$0.5416 per \$100.00 assessed valuation of property for Tax Year 2019.
2. The total tax rate of \$0.5201 on each \$100.00 assessed valuation of property for Tax Year 2020 is 1.73 percent below the No-New-Revenue tax rate of \$0.5292 per \$100.00 assessed valuation of property for Tax Year 2020.
3. The total tax rate of \$0.5201 on each \$100.00 assessed valuation of property for Tax Year 2020 is 0.02 percent below the Voter-Approval tax rate of \$0.5202 per \$100.00 assessed valuation of property for Tax Year 2020.
4. **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

Section 3. Taxes Due and Payable.

That taxes levied under this Ordinance shall be due and payable on October 1, 2020 and if not paid on or before January 31, 2021 shall immediately become delinquent.

Section 4. Tax Lien.

All taxes shall become a lien upon the property against which assessed, and the Hays County Tax Office as the assessor and collector for the City of Kyle 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 5. Public Hearings.

The City Council held two (2) separate public hearings to obtain comments and recommendations from Kyle taxpayers, ratepayers, residents, businesses, and other interested persons specifically on the City's proposed ad valorem (property) tax rates for Tax Year 2020 (Fiscal Year 2020-2021).

In compliance with the Truth-in-Taxation requirements, the required public "Notice of Meeting to Vote on Tax Rate" was published in the Hays Free Press on August 19, 2020.

The required public hearing on the proposed ad valorem (property) tax rate for Tax Year 2020 (Fiscal Year 2020-2021) for the City of Kyle was held by City Council at 7:00 p.m., on August 25, 2020 at Kyle City Hall located at 100 W. Center Street, Kyle, Texas 78640.

Section 6. Effective Date.

This Ordinance shall take effect immediately from and after its passage.

Section 7. Open Meetings.

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 Meetings Act.

PASSED AND APPROVED on 1st reading this 18th day of August 2020.

PASSED AND FINALLY APPROVED on 2nd reading this 25th day of August 2020.

CITY OF KYLE, TEXAS



Travis Mitchell, Mayor

ATTEST:



Jennifer Holm, City Secretary