

ORDINANCE NO. 818

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, 2014 AND ENDING SEPTEMBER 30, 2015; 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, 2014 and ending September 30, 2015; 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. 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 the Fiscal Year 2014-15 , upon all property, real, personal and mixed, within the corporate limits of said City on January 1, 2014 subject to taxation, a tax of \$0.5383 on each \$100.00 taxable 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), \$0.2603 on each \$100.00 taxable valuation of property; and
2. For the Interest and Sinking Fund, \$0.2780 on each \$100.00 taxable valuation of property.
3. The total tax rate of \$0.5383 on each \$100.00 taxable valuation of property is 2.93 percent above the effective tax rate of \$0.5230 per \$100.00 taxable valuation of property.
4. **THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. {Tax Code 26.05 (b)(1)}**

5. The tax rate of \$0.5383 per \$100.00 of assessed taxable valuation will increase total city property tax on a \$100,000 home in Kyle by \$15.30 as compared to the effective tax rate of \$0.5230 per \$100.00 of assessed taxable valuation.

Section 2. Taxes Due and Payable. That taxes levied under this Ordinance shall be due and payable on October 1, 2014 and if not paid on or before January 31, 2015 shall immediately become delinquent.

Section 3. 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 of the City 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 4. Public Hearings. By September 3, 2014, the scheduled date of the 2nd Reading of the Property Tax Rate Adoption Ordinance, the City Council will have held a total of eight (8) separate public hearings to obtain comments and recommendations from Kyle citizens, residents, businesses, and other interested persons specifically on the City's property tax rates. In compliance with Truth-in-Taxation requirements, the required public "Notice of 2014 Tax Year Proposed Property Tax Rate for City of Kyle" was published in the Hays Free Press on August 6, 2014. The two required public hearings on the proposed 2014 property tax rate for the City of Kyle were held by the City Council on August 20, 2014 and August 27, 2014.

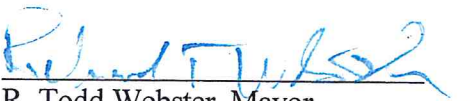
Section 4. Effective Date. This Ordinance shall take effect immediately from and after its passage.

Section 5. 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 2nd day of September, 2014.

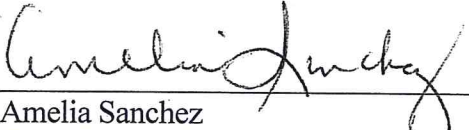
PASSED AND FINALLY APPROVED on 2nd reading on this 3rd day of September, 2014.

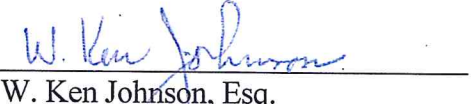
CITY OF KYLE, TEXAS


R. Todd Webster, Mayor

ATTEST:

APPROVED AS TO FORM:


Amelia Sanchez
City Secretary


W. Ken Johnson, Esq.
City Attorney