

ORDINANCE 280-24

AN ORDINANCE AMENDING ORDINANCE NO. 271-23 AND LEVYING AD VALOREM TAXES FOR THE CITY OF COLUMBUS, TEXAS FOR THE FISCAL YEAR OCTOBER 1, 2024, TO SEPTEMBER 30, 2025.

WHEREAS, Section 26.05 (a) of the Tax Code requires the total property tax rate be approved in two components: (1) Maintenance and Operations; and (2) Debt Service; and

WHEREAS, Section 26.05 (b) of the Tax Code requires that the vote on the ordinance setting a tax rate that exceeds the no new revenue tax rate must be a recorded vote; and

WHEREAS, Section 26.05 (b) of the Tax Code requires that a motion to adopt an ordinance setting a tax rate that exceeds the no new revenue rate must be made in the following form:

“I move that the property tax rate be increased by the adoption of a tax rate of \$0.29500, which is effectively a 7.22 percent increase in the tax rate”; and

WHEREAS, Section 26.05 (b) of the Tax Code requires that if the ordinance sets a tax rate that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the taxing unit that exceeds the amount of taxes imposed for that purpose in the preceding year, the taxing unit must include in the ordinance in type larger than the type used in any other portion of the ordinance the following statement: **"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 0.70 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.91 NOW, THEREFORE;**

BE IT ORDAINED AND ORDERED by the Board of Aldermen of the City of Columbus, Texas that:

Section 1: There is hereby levied for the fiscal year commencing October 1, 2024, and ending September 30, 2025 an ad valorem tax of and at the rate of \$0.29500 on each \$100.00 valuation on all property situated within the territorial limits of the City of Columbus, Texas (the “City”).

Section 2: The tax levied by this Ordinance shall be applied at the rate of \$0.273941 for each \$100.00 valuation of property for operation and maintenance expenses of the City.

Section 3: The tax levied by this Ordinance shall be applied at the rate of \$0.021059 for each \$100.00 valuation of property for debt service expenses of the City.

Section 4: THAT THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

Section 5: That the recorded vote of the City Council on this ordinance is:

Council Members voting FOR adoption:

Cummings, Daley, Sciba, Rankin

Council Members voting AGAINST adoption:

Ridlen

Council Members absent:

Section 6: The Colorado County Central Appraisal District is hereby authorized to assess and collect the City's taxes pursuant to this Ordinance.

PASSED AND APPROVED at a regular Board of Aldermen meeting of the City of Columbus, at which a quorum was present this 23rd day of September 2024.

Ordinance 280-24

APPROVED:



**Lori An Gobert, Mayor
City of Columbus**

ATTEST:



**Bana Schneider
City Secretary**