

ORDINANCE NO. 2023-11

**AN ORDINANCE FIXING THE TAX RATE AND THE TAX LEVY, AND LEVYING AD VALOREM TAXES FOR THE CITY OF CENTER, TEXAS, FOR THE FISCAL YEAR 2023-2024 UPON ALL TAXABLE PROPERTY WITHIN THE SAID CITY OF CENTER, TEXAS, IN CONFORMITY WITH THE GENERAL LAWS OF THE STATE OF TEXAS, AND REPEALING ALL ORDINANCES IN CONFLICT HEREWITH**

**WHEREAS**, the City Council of the City of Center, Texas has heretofore received the final report of the Board of Directors of the Shelby County Tax Appraisal District, wherein said Board finds and fixes the value of all property situated within the City of Center, Texas subject to ad valorem taxes, such total certified valuation of the sum **\$352,511,866**.

**WHEREAS**, in accordance with provisions of the laws of the State of Texas, the City Manager has heretofore submitted to the Mayor and the City Council a proposed budget of the revenues of the City and expenditures for the conduct planned for the fiscal year beginning October 1, 2023 and ending September 30, 2024.

**WHEREAS**, the City Council has heretofore, by ordinance, adopted the budget appropriating from ad valorem taxes;

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

**Section 1.** That there shall be and is hereby levied for the year 2023-2024 and ordered to be collected a tax of \$0.589100 on each and every \$100.00 of the assessed valuation of all property of every description subject to taxation within the corporate limits of the City of Center, such tax being derived as follows:

\$0.375405 for the purposes of maintenance and operation;

\$0.213695 for the payment of principal and interest on debt of this city;

\$0.589100 for the combined, total tax rate.

**Section 2.** That said tax so levied shall be distributed and apportioned as follows: For the payment of current expenses for the year October 1, 2023 and ending September 30, 2024 of the City government of the City of Center, on each and every \$100.00 worth of property situated within the corporate limits of the City of Center, and subject to taxation, a tax of \$0.589100.

**Section 3.** That for any and all delinquent taxes collected for any year prior to 2023, the City Manager is authorized to deposit these delinquent taxes to the general government fund for whatever use is deemed necessary and proper by the City Council.

**Section 4.** The Shelby County Tax Appraisal District is hereby directed to enter upon the tax rolls of the City of Center, Texas, for the current taxable year, the amount and rates herein levied, and to keep correct account of same, and the taxes herein levied shall be collected as provided by the ordinances of the City of Center, Texas, and the laws of the State of Texas; and when so collected, same shall be distributed in accordance with ordinance.

**Section 5.** The City hereby recognizes and grants the following exemptions at the values stated in accordance with the laws of the State of Texas:

|                     |                                  |
|---------------------|----------------------------------|
| Age 65 and over     | \$5,000 Homestead                |
| Disabled veteran    | State allowance (per disability) |
| Resident homeowners | 20% discount of homestead only   |

**Section 6. State Required Mandatory Language.**


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 2.21 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY -\$24.66.

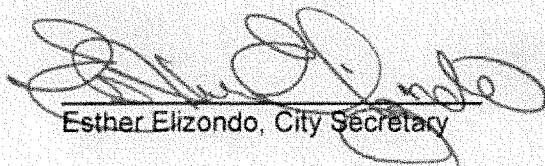
**Section 8.** The No-New-Revenue, Voter Approval, and De Minimis rates were calculated using the applicable methodologies and accessible information made available to the City at the time. The City also published the notices, which includes tax rate information and statutory language, using the most recent data and methodology. The City's ability to levy or collect property taxes in FY 2024 will not be affected if any tax rate or public notification is subsequently found to have any unintentional errors that are remedied by correction.

**Section 9.** All ordinances and parts of ordinances in conflict herewith are hereby expressly repealed. This ordinance shall be and remain in full force and effect from and after its passage and approval by the City Council of the City of Center, Texas.

**PASSED AND APPROVED** this 11<sup>th</sup> day of September 2023.

  
\_\_\_\_\_  
David Chadwick, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Esther Elizondo, City Secretary

