

ORDINANCE 051

AN ORDINANCE ADOPTING THE TAX RATE AND LEVYING A TAX UPON ALL TAXABLE PROPERTY WITHIN THE CITY OF ABERNATHY, TEXAS FOR THE 2025 TAX YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF ABERNATHY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025 AND ENDING SEPTEMBER 30, 2026; APPROPRIATING THE FUNDS DERIVED FROM SAID TAX LEVY TO THE GENERAL FUND; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; PROVIDING A SAVINGS CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE

Whereas, the City Council of the City of Abernathy, Texas approved the municipal budget for the fiscal year beginning October 1, 2025, and ending September 30 2026; and

Whereas, the City of Abernathy conducted public hearings on September 8, 2025 to obtain comments and recommendations for Abernathy residents, businesses, and other interested persons specifically on the City's property tax rates.

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

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ABERNATHY, 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 Abernathy (herein the "City") upon all property subject to taxation, real, personal, and mixed, within the corporate limits of said city on January 1, 2026, a tax of \$0.547299 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), \$0.547299 on each \$100.00 taxable valuation of property.
2. The total tax rate of \$0.547299 on each \$100.00 taxable valuation of property is 3.499 percent above the no-new-revenue tax rate of \$0.528792 per \$100.00 taxable valuation of property.

3. 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 3.499% and will raise taxes for Maintenance and Operations on \$100,000 home by approximately \$18.57. The property tax revenue to be raised from new property added to the tax roll this year is \$8,823.81.

SECTION 2.

Taxes Due and Payable. That taxes levied under this Ordinance shall be due and payable on October 1, 2025 and if not paid on or before January 31, 2026 shall immediately become delinquent.

SECTION 3.

Tax Lien. All taxes shall become a lien upon the property against which is assessed, taxes not paid on or before January 31, 2026 shall be increased by such penalty and interest as is provided by state law and Article 11.02.002 of the Code of Ordinances of the City of Abernathy.

SECTION 4.

Public Hearings. In compliance with Truth-in-Taxation requirements, the required public "Notice of 2025 Tax Year Proposed Property Tax Rate for City of Abernathy" was published in the Abernathy Advocate on August 15, 2025. The required public hearing on proposed 2025 property tax rate for the City of Abernathy was held by the City Council on September 8, 2025.

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 Meeting Act.

SECTION 6.

The taxes herein levied shall be a first and prior lien against the property upon which they are assessed and the said first lien shall be superior and prior to all other liens, charges and encumbrances, and this lien shall attach to personal property to the same extent and priorities as real estate. Such liens shall attach to said property as of January 1, 2025.

SECTION 7.

All other terms and provisions of the Code of Ordinances, City of Abernathy, Texas not in conflict herewith and not hereby amended shall remain in full force and effect.

SECTION 8.

If any provision, section, subsection, sentence, clause or the application of same to any person or set of circumstances for any reason is held to be unconstitutional, void, or invalid or for any reason unenforceable, the validity of the remaining portions of this ordinance or the application thereby shall remain in effect, it being the intent of the City Council of the City of Abernathy, Texas in adopting this ordinance, that no portion thereof or provision contained herein shall become inoperative or fail by any reason of unconstitutionality of any other portion or provision.

SECTION 9.

The City Secretary shall hereby notify the Tax Assessor of the tax rate in accordance with State Law.

SECTION 10.

Effective Date. This ordinance shall become effective on the date of its passage by the City Council of the City of Abernathy, Texas.

PASSED AND APPROVED THIS 8TH DAY OF SEPTEMBER 2025 BY THE FOLLOWING MOTION "I MOVE THAT PROPERTY TAXES BE INCREASED BY THE ADOPTION OF A TAX RATE OF \$0.547299/\$100 WHICH IS EFFECTIVELY A 3.499 PERCENT INCREASE IN THE TAX RATE," WHICH WAS MADE BY COUNCILMEMBER Mahan, MOTION SECONDED BY COUNCILMEMBER SPEER TO APPROVE THIS ORDINANCE HAVING REVIEWED 5 AYES: 0 NAYS AND 0 ABSTAINED.

HBufe
Harold Bufe, Mayor

ATTEST:

Krista Adames
Krista Adames, City Secretary

RECORD OF VOTE

- Councilmember Cortez For - Against - Abstain - Absent
- Councilmember Mahan For - Against - Abstain - Absent
- Councilmember Speer For - Against - Abstain - Absent
- Councilmember Prater For - Against - Abstain - Absent
- Councilmember Stephenson For - Against - Abstain - Absent