ORDINANCE NO. 2026-017

AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF KARNES CITY, TEXAS SETTING THE AD VALOREM TAX RATE AT $0.638005 CENTS PER $100.00 VALUATION FOR THE MAINTENANCE AND OPERATIONS AND DEBT SERVICE OF THE MUNICIPAL GOVERNMENT OF THE CITY OF KARNES CITY, TEXAS FOR FISCAL YEAR 2026; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT; SETTING AN EFFECTIVE DATE.

WHEREAS, the appraisal roll of the City of Karnes City, Texas ("City") for Fiscal Year 2026-2027 has been prepared and certified by the Karnes County Appraisal District and submitted to the City showing the total appraised, assessed and taxable value of all property and the total taxable value of new property to the City; and

WHEREAS, notice of the Proposed Tax Rate for the City of Karnes City, Texas for the Fiscal Year 2026-2027 has been published; and

WHEREAS, in accordance with Property Tax Code Section 26.05, Public Hearings were not required to be held because the Proposed Tax Rate does not exceed the lower of the calculated voter-approved tax rate or no new revenue tax rate; and

WHEREAS, City Council has determined a tax rate to be levied for Fiscal Year 2026-2027 sufficient to provide the tax revenues required by the City.

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

SECTION 1. The preceding recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

SECTION 2. The ad valorem tax appraisal roll and the proposed tax rate for the tax year 2025, is approved and adopted. The City Council hereby levies for the General Fund and Interest and Sinking Fund an ad valorem tax at the rate of $0.638005 cents per $100.00 valuation for the Fiscal Year 2025-26 beginning on October 1, 2026 and ending on September 30, 2027 on all property, real, personal, mobile and mixed, within the limits of said City, not otherwise exempt by the Constitution or laws of the State of Texas and ordinances of the City.

1. $0.360690 cents for each $100.00 valuation of property for the maintenance and operations of the general government (General fund);

2. $0.277315 cents for each $100.00 valuation of property for the Interest and Sinking Fund.

SECTION 3. That taxes levied under this Ordinance shall be apportioned for specific purposes as provided for in the City's Fiscal Year 2026-2027 Budget appended as Exhibit "A" to this Ordinance.

SECTION 4. The taxes levied under this ordinance shall be due October 1, 2026 and if not paid on or before January 31, 2027, shall immediately become delinquent.

SECTION 5. All taxes shall become a lien upon the property against which assessed, and the Tax Assessor and Collector of Karnes County 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 of Karnes City and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for payment of said tax, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the General Fund of the City of Karnes City. All delinquent taxes shall bear interest from the date of delinquency at the rate prescribed by state law.

SECTION 6. That the City Council may, by the affirmative vote of a majority of the City Council, amend or change the Budget to provide for any additional expense in which the general welfare of the citizenry is involved as provided by applicable state law. Any future amendment, not adopted herein, shall be by ordinance and shall become an attachment to this original budget.

SECTION 7. Any prior ordinance of the City Council in conflict with the provisions contained in this Ordinance is hereby repealed and revoked.

SECTION 8. Should any part of this Ordinance be held to be invalid for any reason, the remainder shall not be affected thereby, and such remaining portions are hereby declared to be severable.

SECTION 9. This Ordinance shall take effect (2) days after it is signed by the Mayor or no later than October 1, 2026.

Record Vote of council members:

DISTRICT ONE: Tina Jones-Radicke	✓
DISTRICT TWO: Helen Hernandez	✓
DISTRICT THREE: Lesley Lewallen	✓
DISTRICT FOUR: Donald Dziuk	✓
DISTRICT FIVE: Jimmy D. Loya, Sr.	✓

PASSED, APPROVED, and ADOPTED this 22nd day of September 2026.

Veronica Butler
Veronica Butler
City Manager/ City Secretary

Steel Rosales
Mayor

CITY OF KARNES CITY TEXAS