

ORDINANCE NO. 1091

AN ORDINANCE OF THE CITY OF BURKBURNETT, TEXAS LEVYING AND ADOPTING AN AD VALOREM PROPERTY TAX RATE FOR TAX YEAR 2025 AT THE RATE OF \$0.678251 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY TO PROVIDE REVENUES FOR CURRENT EXPENSES, INTEREST AND SINKING FUND REQUIREMENTS, AND MAINTENANCE AND OPERATIONS, IN ACCORDANCE WITH STATE LAW; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING FOR THE ADOPTION OF TAX RATE; PROVIDING DUE AND DELINQUENT DATES, INTEREST AND PENALTIES; PROVIDING ENFORCEMENT; PROVIDING A CUMULATIVE REPEALER CLAUSE; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR ENGROSSMENT AND ENROLLMENT; AND PROVIDING AN EFFECTIVE DATE AND RECORD VOTE.

WHEREAS, the City of Burkburnett (the “City”) is a Home Rule Municipality acting under its Charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Texas Local Government Code;

WHEREAS, the Board of Commissioners (“Board”) of the City of Burkburnett wishes, via a record vote, to adopt the proposed tax rate of \$0.678251 per \$100 assessed valuation for 2025, which is more than the City’s 2025 no-new-revenue rate of \$0.606198 and the voter-approval rate of \$0.624327, and equal to the de minimis rate of \$0.678251. Because this ordinance adopts a rate at or below the de minimis rate and above the voter-approval rate, the rate is subject to petition by the qualified voters under Tax Code §26.075 to require an election to reduce the rate to the voter-approval rate, if the statutory petition thresholds and deadlines are met; and

WHEREAS, the Board held a public hearing on the proposed 2025 tax rate on August 18, 2025, and gave all interested persons the opportunity to provide input on the proposed tax rate.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF BURKBURNETT, TEXAS:

SECTION 1. INCORPORATION OF PREMISES

The foregoing recitals are findings of the Board and are hereby adopted and incorporated by reference and made a part of this Ordinance as if fully set forth herein.

SECTION 2. ADOPTION OF TAX RATE

That there be and is hereby levied for the year 2025 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Burkburnett, Texas and not exempt by the Constitution of the State and valid State laws, a tax of \$0.678251 on each one hundred dollars (\$100.00) assessed value of taxable property, which shall be apportioned and distributed as follows:

- (a) For the purpose of defraying the current expenses of the municipal government of the City, and for maintenance and operations of the municipal government of the City, a tax of \$0.547248 on each One Hundred Dollars (\$100.00) assessed value of all taxable property.
- (b) For the purpose of creating a sinking fund to pay the interest and principal on all outstanding bonds or indebtedness of the City, not otherwise provided for, a tax of \$0.131003 on each One Hundred Dollars (\$100.00) assessed value of all taxable property within the City which shall be applied to the payment of such interest and maturates of all outstanding bonds and indebtedness.

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 5.91% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$157.24.

SECTION 3. DUE AND DELINQUENT DATES

All ad valorem taxes for the year 2025 shall become delinquent after January 31, 2026. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2026, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

SECTION 4. ENFORCEMENT

Taxes are payable to the applicable County Tax Assessor-Collector based upon County of residence. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance. All taxes shall become a lien upon the property against which assessed, and the designated city assessor and collector of the City of Burkburnett is hereby authorized and empowered to enforce the collections of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Burkburnett. The City 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 funds of the City of Burkburnett. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.

SECTION 5. CUMULATIVE REPEALER

This Ordinance shall be cumulative of all other Ordinances and shall not repeal any of the provisions of such Ordinances except for those instances where there are direct conflicts with the provisions of this Ordinance. Ordinances or parts thereof in force at the time this Ordinance shall take effect and that are inconsistent with this Ordinance are hereby repealed to the extent that they are inconsistent with this Ordinance. Provided, however, that any complaint, action, claim, or lawsuit, which has been initiated or has arisen under or pursuant to such Ordinance on the date of adoption of this Ordinance shall continue to be governed by the provisions of that Ordinance and for that purpose, the Ordinance shall remain in full force and effect.

SECTION 6. SEVERABILITY

It is hereby declared to be the intention of the Board of Commissioners that the phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the Board of Commissioners without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 7. EFFECTIVE DATE/RECORD VOTE

This Ordinance shall take effect and be enforced from and after its passage by a record vote in accordance with the law.

PASSED AND APPROVED this, the 18th day of August 2025.

Commissioners:	For:	Against:	Absent:	Abstain:
Mayor Lori Kemp	<u>X</u>	_____	_____	_____
Mayor Pro Tem, Place 4, Michael Richter	<u>X</u>	_____	_____	_____
Commissioner, Place 1, Cory Brinkley	_____	_____	<u>X</u>	_____
Commissioner, Place 2, Matt Patterson	<u>X</u>	_____	_____	_____
Commissioner, Place 3, Susan Mitchell	<u>X</u>	_____	_____	_____
Commissioner, Place 5, Carl English	<u>X</u>	_____	_____	_____
Commissioner, Place 6, Bill Lindenborn	<u>X</u>	_____	_____	_____

CITY OF BURKBURNETT

Lori Kemp, Mayor

ATTEST:

Nikki Tepfer, City Clerk