

ORDINANCE NO. 2025-11

**AN ORDINANCE SETTING THE AD VALOREM PROPERTY TAX RATE FOR
THE 2025 TAX YEAR AT 47.16 CENTS PER EACH \$100 OF TAXABLE VALUE**

WHEREAS, Texas Local Government Code gives the City of Boerne City Council the authority to levy an ad valorem tax on real property within the territorial limits of the City; and

WHEREAS, all notices of public meeting held on September 9, 2025, as required by law as a prerequisite to the passage, approval, and adoption of said tax rate ordinance have been timely and properly given;

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

Section 1. The City Council levies, approves, and orders to be assessed and collected for Fiscal Year 2025-2026 on all property in the corporate limits of the City of Boerne that is not exempt from taxation, a property (ad valorem) tax at the rate of 47.16 cents per \$100 of taxable value and shall be apportioned and distributed as follows:

- a. For the payment of current expenses to be deposited in the general fund for the purposes of paying maintenance and operation expenditures of the City for the coming year of 35.32 cents per each \$100 of taxable value.
AND
- b. To provide for a sinking fund for the payment of the principal and interest and the retirement of the bonded debt of the City as it becomes due 11.84 cents per \$100 of taxable value.

Section 2. This tax rate will raise more taxes for maintenance and operations than last year's tax rate. The tax rate will effectively be increased by 1.8 percent and will increase taxes for maintenance and operations on a \$100,000 home by approximately \$6.24.

Section 3. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

PASSED AND APPROVED on this the first reading the 26 day of August, 2025.

PASSED, APPROVED AND ADOPTED on this the second reading the ___ day of _____, 2025.

APPROVED:

ATTEST:

Mayor

City Secretary

APPROVED AS TO FORM:

City Attorney