

ORDINANCE NO. O-2023-84

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TYLER, TEXAS, APPROVING THE ASSESSMENT ROLL AND FIXING THE AD VALOREM TAX RATE FOR THE CITY OF TYLER, TEXAS, FOR FISCAL YEAR 2023-2024, AND PROVIDING FOR THE ASSESSMENT AND COLLECTION THERE OF AND FOR A LIEN ON REAL AND PERSONAL PROPERTY TO SECURE PAYMENT OF AD VALOREM TAXES; PROVIDING FOR EXEMPTIONS; PROVIDING A SEVERABILITY CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TYLER, TEXAS:

PART 1: The assessment roll for 2023 for the City of Tyler as compiled by Smith County Appraisal District and as amended by the Appraisal Review Board is hereby approved and adopted.

PART 2: That there be and there is hereby levied and ordered collected the sum of \$0.247920 ad valorem tax on each One Hundred Dollar (\$100) valuation of all taxable property, real, personal and mixed, within the corporate limits of the City of Tyler, Texas, on January 1st of this year, for the following purposes and the following amounts:

General Fund maintenance and operations \$ 0.247920
TOTAL TAX RATE PER \$100.00
VALUATIONS FOR ALL PURPOSES

PART 3: That there be, and are hereby again set out, authorized exemptions as follows:

1. Homestead exemption under 65 - Ten percent (10%) or no less than \$5,000.
2. Homestead exemption over 65 - \$6,000.
3. Historical Preservation exemptions as set out in Tyler City Code Sections 10-793 and 10-794.

PART 4: Said ad valorem taxes shall be due and payable at the time and in the manner provided by the Tyler City Code, Chapter 2, relating to the payment of ad valorem taxes which said ordinances provide for penalties and interest on delinquent taxes.

PART 5: That notice for the public hearings on the proposed budget, property tax rate, and tax revenue increase, on the 23rd day of August 2023 and on the 13th day of September 2023, were given by publication on the 11th day of August, 2023 and the 1st day of September 2023.

PART 6: 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 3.50% PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$8.38.

PART 7: That any ordinance, resolution, policy or any provision or section of the Code of the City of Tyler, Texas, as amended, and in conflict herewith, be and the same is hereby repealed to the extent of any conflict.

PART 8: Should any section, subsection, sentence, provision, clause or phrase be held to be invalid for any reason, such holding shall not render invalid any other section, subsection, sentence, provision, clause or phrase of this ordinance and same are deemed severable for this purpose.

PART 9: This ordinance shall become effective upon its approval.

PASSED AND APPROVED this the 13th day of September, A.D., 2023.



DON WARREN, MAYOR
OF THE CITY OF TYLER, TEXAS

ATTEST:

APPROVED:



CASSANDRA BRAGER, CITY CLERK



DEBORAH G. PULLUM, CITY ATTORNEY

