



**CITY OF LEONARD,
FANNIN COUNTY, TEXAS**

**Property Tax Levy
Ordinance O-092022-1**

**AN ORDINANCE OF THE CITY OF LEONARD, TEXAS LEVYING
PROPERTY TAXES FOR USE AND SUPPORT OF THE MUNICIPAL
GOVERNMENT OF THE CITY OF LEONARD, TEXAS FOR THE 2022-
2023 FISCAL YEAR.**

WHEREAS, a notice of a public hearing on the tax rate for the City of Leonard, Texas for the year 2022-2023 has heretofore been published in accordance with Section 102.0065 of the Local Government Code; and

WHEREAS, Local Government Code Section 102.007 states the adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget; and

WHEREAS, the proposed budget for 2022-2023 fiscal year does require an increase in revenue from property taxes; and

WHEREAS, it is necessary at this time, that said tax rate be adopted.

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

SECTION I.

That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Leonard, Texas upon all property, real, personal and mixed, within the corporate limits of said City subject to taxation, a tax of \$0.427593 on each \$100.00 valuation of property for the purpose of maintenance and operation, and a debt rate of \$0.071732 on each \$100.00 valuation of property for the purpose of principal and interest on debt, bonds and certificates of obligation.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND
OPERATIONS THAN LAST YEAR'S TAX RATE.**

SECTION II.

That this ordinance shall take effect and be in force from and after its passage.



PASSED AND APPROVED this, the 20th day of September 2022 by the Council of the City of Leonard, Fannin County, Texas.

	AYE	NAY	ABSTAIN	MOTION	SECOND
GARRY DOYLE	✓			✓	
BILLY WAYNE MARTIN	✓				
NOEL NIXON	✓				
AL STEPHENS	✓				✓
DEBRA WILCOX	✓				

APPROVED:

Michael Pye, Mayor

ATTEST:

Melissa Verde, City Secretary

Statements required in notice if the proposed tax rate exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate, as prescribed by Tax Code §§26.06(b-2).

NOTICE OF PUBLIC HEARING ON TAX INCREASE

This notice only applies to a taxing unit other than a special taxing unit or municipality with a population of less than 30,000, regardless of whether it is a special taxing unit.

PROPOSED TAX RATE	\$ <u>0.499325</u> per \$100
NO-NEW-REVENUE TAX RATE	\$ <u>0.472373</u> per \$100
VOTER-APPROVAL TAX RATE	\$ <u>0.499325</u> per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for City of Leonard from the same properties in both the 2021 tax year and the 2022 tax year.

(current tax year) (name of taxing unit) (preceding tax year) (current tax year)

The voter-approval tax rate is the highest tax rate that City of Leonard may adopt without holding an election to seek voter approval of the rate.

(name of taxing unit)

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Leonard is proposing to increase property taxes for the 2022 tax year.

(name of taxing unit) (current tax year)

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 20, 2022 at 6:30P.M. at City Hall, 111 W. Collin Street, Leonard, TX.

(date and time) (meeting place)

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Leonard is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the City Council of City of Leonard at their offices or by attending the public hearing mentioned above.

(name of governing body) (name of taxing unit)

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

(List names of all members of the governing body below, showing how each voted on the proposal to consider the tax increase or, if one or more were absent, indicating absences.)

FOR the proposal: Debra Wilcox, Al Stephens, Noel Nixon, Garry Doyle, Billy Wayne Martin
 AGAINST the proposal: _____
 PRESENT and not voting: _____
 ABSENT: _____

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Leonard last year
(name of taxing unit)
to the taxes proposed to be imposed on the average residence homestead by City of Leonard this year.
(name of taxing unit)

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.601315/\$100	\$0.499325/\$100	16.96% decrease
Average homestead taxable value	\$124,505	\$139,277	11.86% increase
Tax on average homestead	\$749	\$695	7.11% decrease
Total tax levy on all properties	\$680,377	\$716,604	5.32% increase