

ORDINANCE NO. 2026-0921-2
**APPROVING THE TAX ROLLS AND LEVYING AN AD VALOREM
TAX FOR THE SUPPORT OF THE CITY GOVERNMENT OF THE
CITY OF HAYS, TEXAS, ALL SAID TAXES BEING LEVIED FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING
SEPTEMBER 30, 2027.**

WHEREAS, Texas Local Government Code authorizes the City of Hays, Texas (the “City”) City Council the authority to levy an ad valorem tax on real property within the territorial limits of the City; and

WHEREAS, the County Tax Assessor/Collector at the Hays County Tax Assessor/Collector’s office has prepared the tax roll and this year’s total adjusted taxable property value for the City of Hays is in the amount of \$ 28,010,535 excluding exemptions; and

WHEREAS, all provisions of the Truth in Taxation Laws of the State of Texas concerning the computation of the tax rate, the establishment of the proposed tax rate, and the posting of required notices therefor have been duly met in good faith; and

WHEREAS, following notice and hearing in accordance with applicable legal requirements, the City Council has determined that the City’s proposed fiscal year 2026-2027 budget requires a property tax rate of \$0.0947/\$100 of appraised value for the fiscal year beginning on October 1, 2026 and ending on September 30, 2027, and the calendar 2026 tax rate was \$0.0917/\$100.

WHEREAS, it is necessary to levy such an ad valorem tax at a given rate to generate revenues sufficient to meet the projected expenses of the City for fiscal year 2026-2027.

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

SECTION 1: The facts and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct.

SECTION 2. Tax Rolls. That the aforesaid tax rolls for the City of Hays, Texas showing all certified taxable property located within the City on the first day of January 2026, be and the same, are hereby confirmed and approved.

SECTION 3. Budget. That the City's Fiscal year Budget, having been approved, requires a property tax rate for the fiscal year 2026-2027 to be set at \$0.0947 per \$100.00 of appraised property value.

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 8.72% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$76.00 OR LESS.

SECTION 4. Authorization - The Hays County Appraisal District is authorized to collect taxes for the City for year 2026-2027 at the rate of \$0.0947/\$100 of appraised valuation as follows:

1. That there be and is hereby levied for general purposes and to pay the interest and maturing principal on the bonded indebtedness, if any, of the City of Hays, Texas, beginning January 1, 2026, and ending December 31, 2026, on all real, personal and mixed property held, owned or situated in the City of Hays, Texas, **an ad valorem tax rate of \$0.0947** on every One Hundred Dollars (\$100) of the assessed value, and said tax being so levied and apportioned to the specific purpose herein set forth :
 - a. For the maintenance and operation of the general government (General Fund) 0.09470000 on every One Hundred Dollars (\$100); and
 - b. For the general obligation debt service (Debt Service Fund) 0.000000 on every One Hundred Dollars (\$100).
2. All moneys collected under this ordinance for the specific items therein named, shall be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and the Assessor and Collector of Taxes shall keep these accounts so as to readily and distinctly show the amount collected, the amounts expended and the amount on hand at any time, belonging to such funds. It is hereby made the duty of the Hays County Tax Assessor and Collector to deliver a statement at the time of depositing any money, showing from what source such taxes were received and to what account (General Fund or General Debt Service Fund) the funds were deposited.
3. That the money produced by the tax aforesaid shall be deposited as specified by the Ordinances of the City.

SECTION 5. Application - This Ordinance applies to all property located within the city limits of Hays, Texas as shown on the Hays County Appraisal District 2026-27 property tax roll.

SECTION 6. Severability: Should any paragraph, sentence, provision, clause, phrase, or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance, as a whole, or any part or provision thereof, other than the part or parts adjudged to be invalid, illegal, or unconstitutional.

SECTION 7. Repealer: All other ordinances and provisions in conflict herewith are hereby repealed, but only to the extent of any such conflict or inconsistency and all other provisions of the Code of Ordinances not in conflict herewith shall remain in full force and effect. The repeal of any ordinance or parts thereof by the enactment of this Ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance, nor shall it have the effect of discontinuing, abating, modifying, or altering any penalty accruing or to accrue, nor as affecting any rights of the City of Hays under any section or provision of any ordinances at the time of passage of this Ordinance.

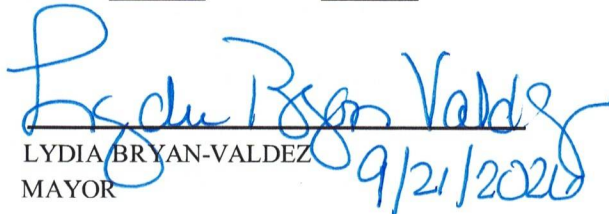
SECTION 8. That this Ordinance shall take effect and be in force from and after its passage.

SECTION 9. It is hereby officially found and determined that the meeting at which this Ordinance was passed was conducted in compliance with the Texas Open Meetings Act, Texas Government Code Chapter 551.

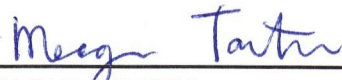
PASSED AND APPROVED THIS 21st DAY OF SEPTEMBER, 2026 during a scheduled meeting by the City Council of the City of Hays, Texas:

Councilperson Rose McCormick made the motion to approve. Councilperson Candace Blake seconded the motion. Upon roll call, the vote was recorded as:

Mayor Pro Tem McCorkle:	Aye <u>1</u>	; Nay _____	; Abstain _____	; Absent _____
Councilperson Blake:	Aye <u>1</u>	; Nay _____	; Abstain _____	; Absent _____
Councilperson Valdez:	Aye <u>1</u>	; Nay _____	; Abstain _____	; Absent _____
Councilperson Lemman:	Aye <u>1</u>	; Nay _____	; Abstain _____	; Absent _____
Councilperson Ballou:	Aye <u>1</u>	; Nay _____	; Abstain _____	; Absent _____


LYDIA BRYAN-VALDEZ
MAYOR
9/21/2026

ATTEST:


MEAGAN TANTON
CITY SECRETARY