

ORDINANCE NO. 2026-0915

AN ORDINANCE OF THE CITY OF DEVINE, TEXAS, LEVYING THE AD VALOREM TAX RATE OF \$0.590000 PER ONE HUNDRED DOLLARS (\$100.00) OF ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR THE TAX YEAR 2026 AND THE FISCAL YEAR BEGINNING OCTOBER 1, 2026 AND ENDING SEPTEMBER 30, 2027; PROVIDING FOR AND APPORTIONING THE LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN THE SAME SHALL BECOME DELINQUENT IF NOT PAID; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

Whereas the Chief Appraiser of the Medina Central Appraisal District has prepared and certified the appraisal roll for the City of Devine, Texas, said roll being that portion of the approved appraisal roll of the Medina Central Appraisal District listing property taxable by the City of Devine, Texas. The Medina County Tax Assessor-Collector has performed the statutory calculations required by Section 26.04 of the Texas Property Tax Code; and,

Whereas the City of Devine has published the no-new-revenue tax rate and the voter approval tax rate, with an explanation of how these rates were calculated, and has fulfilled all other requirements for publication as contained in Section 26.04(e) of the Texas Property Tax Code, in a manner designed to come to the attention of all residents of the City of Devine and has submitted said rates to the City Council of the City of Devine, and the City Council complied with all applicable requirements of the Texas Local Government Code and the Texas Property Tax Code prior to the setting of the tax rate for the City of Devine for 2026; and,

Whereas this ordinance establishes a total tax rate for the tax year 2026 at \$0.590000 on each \$100.00 property valuation, this tax rate will fund the City's fiscal year 2026-2027 municipal budget;

Now therefore, be it ordained by the City Council of the City of Devine, Texas:

1. The City Council hereby sets and levies for general support of the City government an ad valorem tax at the rate of 48.64 cents per \$100.00 of taxable valuation for the tax year beginning on January 1, 2026 and ending on December 31, 2026 (the Maintenance and Operations tax rate), on all property, real, personal, mobile, and mixed, within the City of Devine, not otherwise exempted by the Constitution or laws of the State of Texas and Ordinances of the City.
2. To provide for the payment of the principal and interest on General Obligation Bonds, Certificates of Obligation, and other funded indebtedness issued by the City of Devine and to create a sinking fund for the payment thereof as they severally mature, the City Council hereby sets and levies a tax at the rate of 10.36 cents per \$100.00 of taxable valuation for the tax year beginning on January 1, 2026 and ending on December 31, 2026 (the Debt Service tax rate), on all property, real, personal, mobile, and mixed, within the limits of the City of Devine, not otherwise exempted by the Constitution or laws of the State of Texas and Ordinances of the City.
3. All properties and all values exempt by the Constitution and laws of the State of Texas from taxation are hereby exempt.

4. If any person, firm, or corporation fails to pay the taxes imposed by this ordinance upon his or her property on or before the 31st day of January next succeeding the year for which the assessment is made, such taxes shall be deemed delinquent.
5. There shall be payable on all delinquent taxes all penalties, costs, and expenses as authorized and as prescribed by the Texas Property Tax Code, § 33.01, 33.07, and 33.48.
6. All delinquent taxes shall bear interest at a rate as authorized and as prescribed by the Texas Property Tax Code § 33.01.
7. Taxes that remain delinquent on July 1st of the year in which they become delinquent incur an additional penalty of 20% to defray costs of collection of the amount of taxes, penalty, and interest due, and a valid tax lien is hereby created in favor of the City of Devine, Texas, on all properties subject to the provisions of this ordinance to secure the payment of the taxes hereby levied, and penalties and interest, should the latter occur.
8. All ordinances or parts of ordinances in conflict with this ordinance are repealed to the extent of such conflict.
9. If any section, clause, paragraph, sentence or phrase of this ordinance shall, for any reason, be held to be invalid or unconstitutional, such invalid section, clause, paragraph, sentence or phrase is hereby declared to be severable and any such invalid or unconstitutional section, clause, paragraph, sentence or phrase shall in no way affect the remainder of this ordinance, and it is hereby declared to be the intention of the City Council of the City of Devine, Texas, that the remainder of this ordinance would have been passed notwithstanding the validity or unconstitutionality of any section, clause, paragraph, sentence or phrase thereof.
10. The provisions of this ordinance shall become effective immediately upon final passage, approval, and publication by the City Council of the City of Devine, Texas.

2026 Tax Rate passed and adopted on the 15th day of September, 2026.

Ayes: 5

Nays:

Abstentions:

PASSED AND ADOPTED this 15th day of September, 2026.

Butch Cook

Butch Cook, Mayor
City of Devine, Texas

Michelle Martin

Michelle Martin, City Secretary
City of Devine, Texas

