

**AN ORDINANCE OF THE CITY OF LIVE OAK, TEXAS  
LEVYING AD VALOREM TAXES FOR USE AND SUPPORT  
OF THE MUNICIPAL GOVERNMENT OF THE CITY FOR  
THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND  
TERMINATING SEPTEMBER 30, 2024; PROVIDING FOR  
APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES;  
AND PROVIDING WHEN TAXES SHALL BECOME DUE  
AND WHEN SAME SHALL BECOME DELINQUENT IF  
NOT PAID; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the State permits cities to levy an ad valorem tax on property; and,

**WHEREAS**, the ad valorem tax is calculated and based on the appraisal roll of the City of Live Oak, Texas for tax year 2023, that has been prepared and certified by the Bexar County Appraisal District and submitted to the City; and

**WHEREAS**, the Bexar County Tax Assessor prepares the required rate calculations and the City approves those same rate calculations; and

**WHEREAS**, the City Council approved the municipal budget for the fiscal year beginning October 1, 2023 and ending September 30, 2024; and

**WHEREAS**, the City Council ratified the property tax revenue increase reflected in the 2023/2024 approved budget; and

**WHEREAS**, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Live Oak, Texas in accordance with such budget and the Texas Tax Code; and

**WHEREAS**, the City of Live Oak has complied with all statutory steps required for the adoption of an ad valorem tax;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF  
THE CITY OF LIVE OAK, TEXAS AS FOLLOWS:**

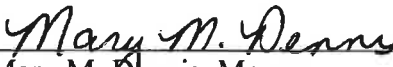
1. The following ad valorem tax rate is adopted per \$100.00 valuation:

\$ 0.274211 For Maintenance and Operation (M&O)  
\$ 0.111579 For Debt Service (I&S)  
\$ 0.385790 Total Tax Rate

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

2. The adopted tax rate does not exceed the lower of the calculated no-new-revenue or voter-approval tax rate.
3. Unless the due date has been extended, taxes levied under this ordinance shall be due October 1, 2023 and if not paid on or before January 31, 2024 shall immediately become delinquent.
4. The Bexar County Tax Assessor/Collector is directed to assess and collect the ad valorem tax.
5. All taxes shall become a lien upon the property against which assessed, and the Bexar County Tax Assessor/Collector as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and, the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City. All delinquent taxes shall bear interest from date of delinquency at the rate as prescribed by state law.
6. That this ordinance shall take effect and be in force from and after its passage.

PASSED and APPROVED this the 12<sup>th</sup> day of September, 2023.

  
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Mary M. Dennis, Mayor

ATTEST:

  
\_\_\_\_\_  
Isa Gaytan, City Secretary

APPROVED FOR LEGAL SUFFICIENCY

  
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City Attorney's Office

Distribution:  
Bexar County Tax Assessor/Collector  
Bexar County Appraisal District