

ORDINANCE NO. 09082026

AN ORDINANCE OF THE CITY OF MILES, TEXAS, APPROVING, AND ADOPTING AN AD VALOREM TAX RATE FOR FISCAL YEAR 2026-2027 OF \$0.304595 PER ONE HUNDRED DOLLARS OF ASSESSED VALUE AND LEVYING TAXES TO BE ASSESSED ON ALL TAXABLE PROEPRTY WITHIN THE CORPORATE LIMITS OF THE CITY OF MILES; PROVIDING DUE AND DELINQUENT DATES, PENALTIES AND INTEREST; REPEALING ALL ORDINANCES IN CONFLICT; DIRECTING THE TAX ASSESSOR-COLLECTOR TO ASSESS, ACCOUNT FOR, AND DISTRIBUTE THE PROPERTY TAXES AS HEREIN LEVIED; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Miles, Texas, on September 8, 2026 the City Council approved the municipal budget in an amount necessary to require the tax levy as herein provided and for the fiscal year beginning October 1, 2026, and ending September 30, 2027; 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 Miles, Texas in accordance with such budget and the Texas Tax Code; and

WHEREAS, the proposed tax rate for the 2026/2027 fiscal year is \$0.304595 per \$100 of valuation; and

WHEREAS, the proposed tax rate is considered the – Proposed tax rate.

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

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

SECTION 1. All of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

SECTION 2. The City Council levies, approves and orders to be assess and collected for Fiscal Year 2026-2027, and for each subsequent calendar year until otherwise ordained, on all property in the limits of the City of Miles that is not exempt from taxation, a property (ad valorem) tax at the rate of \$ \$0.304595 per \$100 of taxable value. The tax rate consists of two components, each of which are separately approved by Council: \$0.00 per \$100 of taxable value, the rate that, if applied to the total taxable value, will impose the total amount published under Section 26.04(e)(3)(C) of the Texas Tax Code, less any amount of additional sales and use tax revenue that will be used to pay debt service; and \$0.304595 per \$100 of taxable value, the rate that, if applied to the total taxable value, will impose the amount of taxes needed to fund maintenance and operation expenditures of the City for the coming year.

SECTION 3. The real and personal property tax appraisal rolls as certified by the Chief Appraiser of the Runnels County Appraisal District to the City Council for the 2026 tax year are hereby accepted.

SECTION 4. That the record vote of the City Council adopting this ordinance is:

Council Members voting FOR adoption: Paul Sklenarik, Tony Dillon,
Janice Alexander

Council Members voting AGAINST adoption:

Council Members absent: Jane Jeschke, Kirk Boatright

SECTION 5. There is hereby levied and ordered to be assessed and collected for the fiscal year beginning October 1, 2026, and ending September 30, 2027, and for each fiscal year thereafter until it be otherwise provided and ordained, on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Miles, Texas, and not exempt from taxation by the constitution of the State of Texas and valid state laws, an ad valorem tax rate of \$0.304595 on each One Hundred Dollars (\$100.00) assessed value of taxable property, which tax rate is apportioned and distributed as follows:

CITY OF MILES ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 8.00 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$18.26.

SECTION 6. Taxes are payable to the Runnels County, Texas Tax Assessor-Collector. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 7. All ad valorem taxes shall become due and payable on October 1, 2026, and all ad valorem taxes for the year 2026 shall become delinquent after January 31, 2027. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2027, the penalties and interest authorized by law shall incur.

SECTION 8. All ad valorem taxes shall become a lien upon the property against which assessed, and the Johnson County Tax assessor and collector 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.

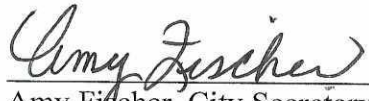
SECTION 9. That all ordinances of the City of Miles in conflict with the provisions of this ordinance be, and the same are hereby, repealed.

SECTION 10. Taxes are payable at the offices of the Runnels County Tax Assessor-Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

SECTION 11. This ordinance shall take effect immediately from and after its passage, as the law in such cases provided.

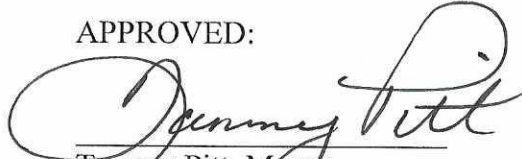
DULY PASSED by the City Council of the City of Miles, Texas, on the 8th day of September 2026.

ATTEST:



Amy Fischer, City Secretary

APPROVED:



Tammy Pitt, Mayor

