

**ORDINANCE NO. 2025-72**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BASTROP, TEXAS, ADOPTING THE 2025 TAX ROLL, LEVYING THE AD VALOREM TAXES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026, TO PROVIDE REVENUE FOR THE PAYMENT OF BUDGETED EXPENDITURES; PROVIDING FOR ASSESSMENT AND COLLECTION; PROVIDING FOR SEVERABILITY; PROVIDING AN EFFECTIVE DATE; AND FINDING PROPER NOTICE AND MEETING.**

**WHEREAS**, the City Council of the City of Bastrop, Texas, has approved the budget for the Fiscal Year 2025-2026 in accordance with Chapter 102, Texas Local Government Code; and

**WHEREAS**, the Bastrop Central Appraisal District has prepared and certified the appraisal roll for the City for the 2025 tax year; and

**WHEREAS**, the City Council has conducted a duly posted public hearing on the proposed tax rate as required by Chapter 26, Texas Tax Code; and

**WHEREAS**, the City Council finds it necessary to adopt a tax rate to fund the maintenance and operations of the City government and to pay the City's debt service obligations.

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

**SECTION 1. Adoption of Tax Roll**

The certified appraisal roll for the City of Bastrop, Texas, as prepared by the Bastrop Central Appraisal District for the 2025 tax year, is hereby approved and adopted as the tax roll for the City.

**SECTION 2. Levy of Tax Rate**

There is hereby levied and ordered collected for the City of Bastrop for the Fiscal Year beginning October 1, 2025, and ending September 30, 2026, upon all taxable property situated within the corporate limits of the City, and not exempt by the Constitution or laws of the State of Texas, a total ad valorem tax rate of \$0.5040 per \$100 of taxable valuation, which is apportioned as follows:

- \$0.3318 per \$100 valuation for the purpose of maintenance and operations of the City government; and
- \$0.1722 per \$100 valuation for the payment of principal and interest on the City's outstanding debt (Interest & Sinking Fund).

**SECTION 3. Assessment and Collection**

The Bastrop County Tax Assessor-Collector is hereby authorized to assess and collect the taxes levied herein, keeping appropriate records in accordance with law, and to remit collections to the City as provided by contract and state law.

**SECTION 4. Compliance with Truth-in-Taxation Requirements**

This tax rate will raise more property taxes for maintenance and operations than last year’s tax rate, and the City Council hereby finds that all notices, publications, and hearings required by Chapter 26 of the Texas Tax Code have been properly given and conducted.

**SECTION 5. Severability**

If any section, subsection, paragraph, sentence, clause, phrase, or word of this Ordinance is declared invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining provisions of this Ordinance.

**SECTION 6. Effective Date**

This Ordinance shall take effect immediately upon its adoption by the City Council.

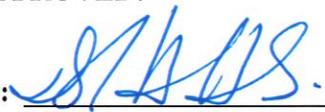
**SECTION 7. Proper Notice and Meeting**

It is hereby officially found and determined that the meeting at which this Ordinance was adopted was open to the public as required by law, and that public notice of the time, place, and subject matter of the meeting was given as required by the Texas Open Meetings Act.

**READ & ACKNOWLEDGED** on the First Reading on the 23<sup>rd</sup> day of September 2025.

**READ & APPROVED** on the Second Reading on the 30<sup>th</sup> day of September 2025.

**APPROVED:**

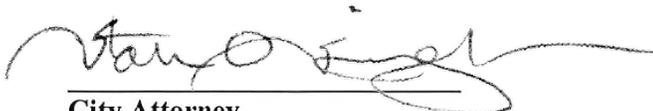
by:   
Ishmael Harris, Mayor

**ATTEST:**

  
Michael Muscarello, City Secretary



**APPROVED AS TO FORM:**

  
City Attorney  
Denton Navarro Rocha Bernal & Zech, P.C.