ORDINANCE NO. 2026-07

AN ORDINANCE OF THE CITY OF SEYMOUR, TEXAS LEVYING AD VALOREM TAXES FOR TAX YEAR 2026, AT $0.411263 PER $100 DOLLAR VALUATION FOR PROPERTY WITHIN THE CORPORATE LIMITS REPRESENTING A LEVY OF 0.411263/$100 FOR OPERATIONS AND MAINTENANCE, PROVIDING DUE AND DELINQUENT DATES; PENALTIES AND INTEREST; RECORDING THE ROLL CALL VOTE OF COUNCIL AND PROVIDING AN EFFECTIVE DATE.

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

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 8.97% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $33.85

SECTION 1. There be and is hereby levied for the year 2026 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Seymour, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of 0.411263cents on each one hundred dollars ($100.00) assessed value of taxable property, and shall be apportioned and distributed as follows: representing a levy of 0.411263/$100 for operations and maintenance requirements, requirements of the municipal government of the City.

SECTION 2. This is the same rate as the 2025 Voter- Approval Tax Rate and will raise more taxes for Maintenance and Operations than last year's tax rate.

SECTION 3. 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 as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

SECTION 4. Taxes are payable to the Baylor County Appraisal District, 211 North Washington, Seymour, Texas according to contract. 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 5. The tax roll as presented to the City Council, together with any supplement thereto are hereby approved.

SECTION 6. This Ordinance shall become effective upon its adoption on first and final reading.

Motion to adopt Ordinance # 2026-07 , made by

Council Member _____

Second by Council Member _____

Passed by the Following Roll-Call Voice Vote:

Council Member KAREN KOLACEK, Place 1 _____

Council Member SKYLER HENRICKS, Place 2 _____

Council Member NANCY TOWNLEY, Place 3 _____

Council Member VACANT, Place 4 _____

MPT BILLY HENRICKS, Place 5 _____

Ayes recorded _____ Nays recorded_____

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF SEYMOUR, TEXAS ON THE 24th DAY OF SEPTEMBER, 2026.

_____Mayor Mark McCord

ATTEST:
_____Lauren Bush, City Secretary

Statements required in notice if the proposed tax rate does not exceed the lower of the no-new-revenue tax rate or the voter-approval tax rate, as prescribed by Tax Code §26.061.

NOTICE OF MEETING TO VOTE ON TAX RATE

A tax rate of $ .411263 per $100 valuation has been proposed by the governing body of CITY OF SEYMOUR

PROPOSED TAX RATE	$ .411263	per $100
NO-NEW-REVENUE TAX RATE	$ .377409	per $100
VOTER-APPROVAL TAX RATE	$ .411263	per $100

The no-new-revenue tax rate is the tax rate for the 2026 *(current tax year)* tax year that will raise the same amount of property tax revenue for CITY OF SEYMOUR *(name of taxing unit)* from the same properties in both the 2025 *(preceding tax year)* tax year and the 2025 *(current tax year)* tax year.

The voter-approval tax rate is the highest tax rate that CITY OF SEYMOUR *(name of taxing unit)* may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is not greater than the no-new-revenue tax rate. This means that CITY OF SEYMOUR *(name of taxing unit)* is not proposing to increase property taxes for the 2026 *(current tax year)* tax year.

A PUBLIC MEETING TO VOTE ON THE PROPOSED TAX RATE WILL BE HELD ON 9/17/2026 *(date and time)*

at CITY HALL AUDITORIUM, 301 N WASHINGTON *(meeting place)*.

The proposed tax rate is also not greater than the voter-approval tax rate. As a result, CITY OF SEYMOUR *(name of taxing unit)* is not required to hold an election to seek voter approval of the rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the CITY COUNCIL *(name of governing body)* of CITY OF SEYMOUR *(name of taxing unit)* at their offices or by attending the public meeting mentioned above.

YOUR TAXES OWED UNDER ANY OF THE TAX RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount = (tax rate) x (taxable value of your property) / 100

(List names of all members of the governing body below, showing how each voted on the proposed tax rate or, if one or more were absent, indicating absences.)

FOR the proposal: _____

AGAINST the proposal: _____

PRESENT and not voting: _____

ABSENT: _____

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by CITY OF SEYMOUR (name of taxing unit) last year to the taxes proposed to the be imposed on the average residence homestead by CITY OF SEYMOUR (name of taxing unit) this year.

	2025	2026	Change
Total tax rate (per $100 of value)	2025 adopted tax rate .41175	2026 proposed tax rate .411263	(Increase/Decrease) of (nominal difference between tax rate for preceding year and proposed tax rate for current year) per $100, or (percentage difference between tax rate for preceding year and proposed tax rate for current year)%
Average homestead taxable value	2025 average taxable value of residence homestead $79,027.00	2026 average taxable value of residence homestead $89,506.00	(Increase/Decrease) of (percentage difference between average taxable value of residence homestead for preceding year and current year)%
Tax on average homestead	2025 amount of taxes on average taxable value of residence homestead $326.13	2026 amount of taxes on average taxable value of residence homestead $331.633688	(Increase/Decrease) of (nominal difference between amount of taxes imposed on the average taxable value of a residence homestead in the preceding year and the amount of taxes proposed on the average taxable value of a residence homestead in the current year), or (percentage difference between taxes imposed for preceding year and taxes proposed for current year)%
Total tax levy on all properties	2025 levy $580,815.00	(2026 proposed rate x current total value)/100 $610,146.25	(Increase/Decrease) of (nominal difference between preceding year levy and proposed levy for current year), or (percentage difference between preceding year levy and proposed levy for current year)%

(name of taxing unit)