

ORDINANCE NO. _____

AN ORDINANCE OF THE CITY OF DENTON, TEXAS, LEVYING THE AD VALOREM PROPERTY TAX OF THE CITY OF DENTON, TEXAS, FOR THE YEAR 2025, ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY ON JANUARY 1, 2025, AND ADOPTING A TAX RATE OF \$0.595420 PER \$100 OF VALUATION FOR 2025; PROVIDING REVENUES FOR PAYMENT OF CURRENT MUNICIPAL MAINTENANCE AND OPERATION EXPENSES AND FOR PAYMENT OF INTEREST AND PRINCIPAL ON OUTSTANDING CITY OF DENTON DEBT; PROVIDING FOR LIMITED EXEMPTIONS OF CERTAIN HOMESTEADS; PROVIDING FOR ENFORCEMENT OF COLLECTIONS; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, after notice of the proposed tax rate, public meetings on the tax rate, and public hearing on the budget were published in the Denton Record Chronicle and posted on the City's internet web site and its public access television channel as required by law, on August 30, 2025, the City Council of the City of Denton, Texas, (City) held one public hearing on the proposed budget and a public hearing on the proposed tax rate; and

WHEREAS, this Ordinance sets a tax rate of \$0.595420 that, if applied to the total taxable value, will impose an amount of taxes to fund maintenance and operation expenditures of the City that exceeds the amount of taxes imposed for that purpose in 2024; and

WHEREAS, the City Council deems it in the public interest to adopt a tax rate for the 2025 tax year of \$0.595420; NOW, THEREFORE,

THE COUNCIL OF THE CITY OF DENTON HEREBY ORDAINS:

SECTION 1. The findings set forth in the preamble of this Ordinance are incorporated by reference into the body of this Ordinance as if fully set forth herein.

SECTION 2. By authority of the Charter of the City of Denton, Texas, and the Laws of the State of Texas, there is hereby levied and adopted for the tax year 2025, on all taxable property situated within the corporate limits of the City of Denton, Texas, on January 1, 2025, a tax rate of \$0.595420 for each \$100 of taxable value.

SECTION 3. Of the total tax rate, \$0.334780 for each \$100 of taxable value is hereby included, adopted and shall be distributed to the General Fund of the City to fund maintenance and operation expenditures of the City in accordance with Section 26.05(a)(2) of the Texas Property Tax Code and any other applicable laws.

SECTION 4. Of the total tax rate, \$0.260640 for each \$100 of taxable value is hereby included, adopted and shall be distributed to pay the City's debt service as provided by Sections 26.04(e)(3)(C) and 26.05(a)(1) of the Texas Property Tax Code and any other applicable laws.

SECTION 5. **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 6.2 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$19.55.

SECTION 6. The City Manager, or their designee, is directed to include the following statement on the home page of the City's Internet website:

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

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.2 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$19.55."

SECTION 7. Pursuant to Article 8, Section 1-b of the Texas Constitution, and pursuant to the provisions of Section 11.13(n) of the Texas Property Tax Code, one-half percent of the assessed value of residential homesteads, or \$5,000 of the assessed value of residential homesteads, whichever amount shall be greater, shall be exempt from City ad valorem taxes.

SECTION 8. Pursuant to Article 8, Section 1-b of the Texas Constitution, \$50,000 of the assessed value of residential homesteads of persons 65 years of age or older shall be exempt from City ad valorem taxes for 2025.

SECTION 9. Pursuant to Article 8, Section 1-b of the Texas Constitution, \$50,000 of the assessed value of residential homesteads of disabled persons shall be exempt from City ad valorem taxes for 2025.

SECTION 10. For enforcement of the collection of taxes hereby levied the City of Denton shall have available all rights and remedies provided by law.

SECTION 11. If any section, subsection, paragraph, sentence, clause, phrase or word in this Ordinance, or the application thereof to any person or circumstance is held invalid by any court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance and the City Council of the City of Denton, Texas, hereby declares it would have enacted such remaining portions despite any such invalidity.

SECTION 12. This Ordinance shall become effective immediately upon its passage and approval at a regular meeting of the City Council of the City of Denton, Texas, on this the 16th day of September 2025, at which meeting a quorum was present and the meeting was held in accordance with the provisions of the Tex. Gov't Code, Section 551.001 et seq. The City Secretary is hereby directed to record this Ordinance and the vote to adopt the tax rate.

The motion to approve this ordinance was made by [] and seconded by [].
The ordinance was passed and approved by the following vote [] – [] – []:

	Aye	Nay	Abstain	Absent
Mayor Gerard Hudspeth:	_____	_____	_____	_____
Vicki Byrd, District 1:	_____	_____	_____	_____
Brian Beck, District 2:	_____	_____	_____	_____
Suzi Rumohr, District 3:	_____	_____	_____	_____
Joe Holland, District 4:	_____	_____	_____	_____
Brandon Chase McGee, At Large Place 5:	_____	_____	_____	_____
Jill Jester, At Large Place 6:	_____	_____	_____	_____

PASSED AND APPROVED this the _____ day of _____, 2025.

GERARD HUDSPETH, MAYOR

ATTEST:
LAUREN THODEN, CITY SECRETARY

BY: _____

APPROVED AS TO LEGAL FORM:
MACK REINWAND, CITY ATTORNEY

BY: _____