

**CITY OF SUNRISE BEACH VILLAGE
ORDINANCE NUMBER 421**

**AN ORDINANCE LEVYING ADVALOREM TAXES FOR THE USE AND SUPPORT
OF THE MUNICIPAL GOVERNMENT OF THE CITY OF SUNRISE
BEACH VILLAGE, LLANO COUNTY, TEXAS FOR THE 2026-2027 FISCAL
YEAR; PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC
PURPOSES; AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND
WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.**

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SUNRISE BEACH
VILLAGE, LLANO COUNTY, TEXAS:**

WHEREAS, Notice announcing the consideration and proposed passage of this Ordinance has been posted and advertised in accordance with applicable law; and,

WHEREAS, One Public Hearing on the proposed tax rate has been posted, advertised and held in accordance with applicable law; and,

WHEREAS, Section 26.05(a), Texas Property Tax Code, provides that the tax rate consists of two components (one of which will impose the amount of taxes needed to pay debt service, and the other of which will impose the amount of taxes needed to fund maintenance and operation expenses for the next year), and each of such components must be approved separately: and,

WHEREAS, The Council Members have had time to evaluate information pertaining to the Fiscal Year 2026-2027 Budget and passed said Budget,

NOW THEREFORE:

SECTION 1. Is hereby levied and there shall be collected for the use and support of the municipal government of the City of Sunrise Beach Village, upon all property, real, personal, and mixed, within the corporate limits of said City subject to taxation, a property tax rate of \$.26920 on each \$100.00 valuation of property, said tax being so levied for the specific purposes herein set forth.

SECTION 2 For maintenance and operations of the General Fund for the fiscal year 2026-2027, **\$0.12106** on each \$100 valuation of property. **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 THREE-
POINT FIVE PERCENT (3.50%) AND WILL INCREASE TAXES FOR
MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY
APPROXIMATELY \$3.62.**

SECTION 3 For the debt services for the fiscal year 2026-2027, **\$0.14814** on each \$100 valuation of property. **THIS TAX RATE WILL RAISE MORE TAXES FOR DEBT SERVICES THAN LAST YEAR'S TAX RATE.**

THE TAX RATE WILL INCREASE TAXES FOR DEBT SERVICES ON
A \$100,000 HOME BY APPROXIMATELY \$148.14.

SECTION 4 That taxes levied under this ordinance shall be due October 1, 2026, and if not paid on or before January 31, 2027, shall immediately become delinquent.

SECTION 5 A delinquent tax shall incur the maximum penalty and interest authorized by section 33.01, Texas Property Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month that the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1 of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. All other penalties and collection remedies authorized by law are hereby adopted. Taxes that are and remain delinquent on July 1, 2027, incur an additional penalty not to exceed twenty percent (20%) of the amount of the delinquent taxes, penalty and interest collected; such additional penalty is to defray the costs of collection due to pursuant to the contract with the attorney authorized by Section 6.30 of the Texas Property Tax Code.

SECTION 6 All taxes shall become a lien upon the property against which assessed, and the city tax collector of the City of Sunrise Beach Village 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 of Sunrise Beach Village 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 of Sunrise Beach Village.

READ, VOTED UPON, PASSED, APPROVED AND ADOPTED by the record vote on the 17th day of September 2026.

Record of vote:	FOR	AGAINST
Councilmember Tammy Guest	<u>✓</u>	_____
Councilmember Mike Byrd	<u>✓</u>	_____
Councilmember Steve Primm	<u>✓</u>	_____
Councilmember Michael Grabert	<u>✓</u>	_____
Councilmember Joni Powers	<u>✓</u>	_____

APPROVED:


Rick Bruns, Mayor

ATTEST:


Janie Crumpler, City Secretary