

**ORDINANCE #3-2024**  
**LEVY OF AD VALOREM TAXES**

AN ORDINANCE PROVIDING FOR THE LEVY OF AD VALOREM TAXES ON ALL REAL PROPERTY AND PERSONAL PROPERTY SITUATED WITHIN THE CORPORATE LIMITS OF THE CITY OF COMANCHE, TEXAS, FOR THE YEAR 2024. DISTRIBUTING THE SAME AMONG THE VARIOUS FUNDS; PROVIDING FOR PENALTY AND INTEREST FOR FAILURE TO PAY THE TAXES LEVIED WITHIN THE TIME PROVIDED BY LAW; FIXING A LIEN ON REAL AND PERSONAL PROPERTY TO SECURE THE PAYMENT OF TAXES; AND REPEALING ALL ORDINANCES FOR PARTS OF ORDINANCES IN CONFLICT HEREWITH.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COMANCHE, TEXAS:

Section 1. That there be and there is hereby levied and there shall be collected an ad valorem tax of \$0.586746 on each One Hundred and No/100 (\$100.00) dollars assessed valuation on all real and personal property situated within the corporate limits of the City of Comanche on the first day of January A.D., 2024, and not exempt from taxation by the constitution and laws of the State of Texas, apportioned as follows, to wit:

FOR GENERAL FUND EXPENDITURES: \$0.476680 ON EACH One Hundred and No/100 (\$100.00) dollars assessed valuation of such property;

FOR DEBT SERVICES FUND OBLIGATIONS: \$0.110066 on each One Hundred and No/100 (\$100) dollars assessed valuation of such property.

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. Also, this year's M&O tax rate is higher than the no new-revenue maintenance and operations tax rate.

**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 3.5% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-38.12.**

Section 2: That all taxes shall be payable upon receipt of the Tax Statement. If such taxes are not paid in full on or before January 31, 2025, penalty and interest of seven percent (7%) shall be charged and collected; for taxes not paid prior to March 1, 2025, nine percent (9%) shall be charged and collected; for taxes not paid prior to April 1, 2025, eleven percent (11%) shall be charged and collected; for taxes not paid prior to May 1, 2025, thirteen percent (13%) shall be charged and collected; for taxes not paid prior to June 1, 2025, fifteen percent (15%) shall be charged and collected; for taxes not paid prior to July 1, 2025, eighteen percent (18%) shall be charged and collected; for taxes not paid prior to August 1, 2025, and additional one percent (1%) shall be charged and collected for taxes not paid for each additional month until same has

# City of Comanche

## Fiscal Year 2024-2025 Tax Rate

### Roll Call Vote - Comanche City Council

September 24, 2024

I, Mayor Pro Tem Esmeralda Cumba move that the property tax rate be increased by the adoption of a tax rate of \$0.586746 which is effectively a 3.50 percent increase in the rate.

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 3.50% and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$ -38.12.

#### Property Tax Rate Comparison

|                          | 2024 • 2025    | 2023- 2024     |
|--------------------------|----------------|----------------|
| Property Tax Rate:       | \$0.586746/100 | \$0.586747/100 |
| No New Revenue Tax Rate: | \$0.523661/100 | \$0.496992/100 |
| Voter Approved Tax Rate: | \$0.586746/100 | \$0.586747/100 |
| De Minimis Rate:         | \$0.721580/100 | \$0.738260/100 |
| Debt Rate:               | \$0.110066/100 | \$0.071943/100 |

Total debt obligation for City of Comanche secured by property taxes: \$364,573.

The motion was seconded by Councilman/Councilwoman Jackie Escobar-Gutierrez. Upon a Roll Call Vote, the members of the governing body voted on the budget as follows:

|                               |   |
|-------------------------------|---|
| <b>FOR:</b>                   | Tommy Gibson, Jimmy Cuellar, Russell Johnson, Esmeralda Cumba, and Jackie Escobar-Gutierrez |
| <b>AGAINST:</b>               | NONE  |
| <b>PRESENT AND NOT VOTING</b> | ALL Present   |
| <b>ABSENT</b>                 | NONE  |



Certified this 24<sup>th</sup> Day of September 2024.

*[Handwritten Signature]*

Jim R. Winkelmann, City Administrator

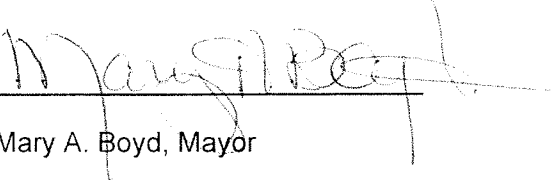
been paid; that all taxes remaining delinquent on July 1, 2025, there shall be due an additional penalty of fifteen percent (15%) of the amount of taxes, penalty and interest due for contract attorney's fees.

Section 3. There is hereby fixed on each and every item of taxable property a lien for the purpose of securing the certain payment of taxes assessed against said item of property, and said lien shall continue to exist against any item of property against which a tax is assessed hereunder until such tax, together with all penalty and interest, shall be paid.

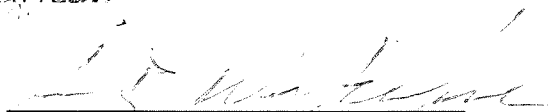
Section 4. That all ordinances and parts of ordinances in conflict herewith be an the same are hereby repealed to the extent of such conflict.

**PASSED, APPROVED AND ADOPTED, by the City Council of the City of Comanche, Texas, at a Called Meeting on the 24<sup>th</sup> day of September, 2024.**

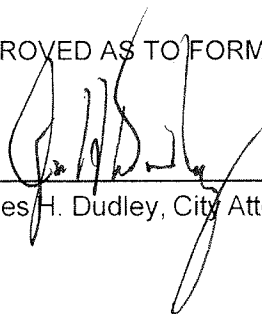
THE CITY OF COMANCHE, TEXAS

  
\_\_\_\_\_  
Mary A. Boyd, Mayor



  
\_\_\_\_\_  
Jim R. Winkelmann, City Administrator

APPROVED AS TO FORM:

  
\_\_\_\_\_  
James H. Dudley, City Attorney

# ORDINANCE TO ADOPT 2024 AD VALOREM TAX RATE

AN ORDINANCE, LEVYING AND ANNUAL AD VALOREM TAX FOR THE YEAR 2024 SETTING SPECIFIC TAX RATES, APPLICABLE TO ALL REAL, PERSONAL AND MIXED PROPERTY SITUATED WITHIN THE GUSTINE INDEPENDENT SCHOOL DISTRICT.

BE IT ORDERED by the Board of Trustees of Gustine Independent School District of Comanche County, Texas:

1. That an ad valorem tax rate for Maintenance and Operations for the general fund of \$0.75520 per \$100 cash valuation be and the same is hereby levied for the year 2024 on all real, personal and mixed property located and situated within the boundaries of the Gustine Independent School District.
2. That an ad valorem tax rate for Interest and Sinking for the debt service fund of \$0.06179 per \$100 cash valuation be and the same is hereby levied for the year 2024 on all real, personal and mixed property located and situated within the boundaries of the Gustine Independent School District.

PASSED AND APPROVED AND EFFECTIVE THIS 26th DAY OF AUGUST, 2024.

  
 \_\_\_\_\_  
 President, Board of Trustees

ATTEST:

  
 \_\_\_\_\_  
 Secretary, Board of Trustees

# RESOLUTION

**A RESOLUTION ADOPTING AND APPROVING A BUDGET FOR THE GUSTINE INDEPENDENT SCHOOL DISTRICT FOR THE FISCAL YEAR SEPTEMBER 1, 2024 TO AUGUST 31, 2025.**

**WHEREAS**, Public Notice of public hearings upon this budget have been duly and legally made as required by law, and

**WHEREAS, FURTHER**, after full and final consideration the public hearings have been had upon said budget and it is the consensus of opinion that the budget as filed should be approved.

**THEREFORE, BE IT RESOLVED** by the Board of Trustees of the Gustine Independent School District, that the Board of Trustees of the Gustine Independent School District, ratify, adopt and approve the budget for the fiscal year September 1, 2024 to August 31, 2025 as follows:

|              | General M&O | Child Nutrition | Interest & Sinking |
|--------------|-------------|-----------------|--------------------|
| Revenues     | 2,756,180   | 176,078         | 97,744             |
| Expenditures | 2,756,180   | 176,078         | 92,338             |

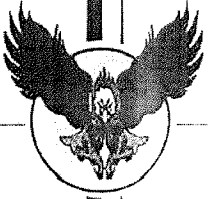
**PASSED AND APPROVED** by the Board of Trustees of the Gustine Independent School District on the 26th day of August, 2024.

  
 \_\_\_\_\_  
 President, Board of Trustees

ATTEST:

  
 \_\_\_\_\_  
 Secretary, Board of Trustees

(Seal)



## Sidney Independent School District

P.O. Box 190 • Sidney, Texas 76474 • Ph 254/842-5500 • Fax 254/842-5139

Grace Everhart  
Tax Assessor-Collector  
Comanche County  
101 W. Central Ave.  
Comanche, Texas 76442

Grace,

Sidney ISD Board of Trustees met at the regular board meeting August 29, 2024 and set the Tax Rate.

Total \$.74190  
M&O \$.66690  
I&S \$.07500

Respectfully,

Christi Holland  
Sidney ISD Board president



**MIDDLE  
TRINITY**  
GROUNDWATER CONSERVATION DISTRICT

930 N Wolfe Nursery Rd., Stephenville, TX 76401

Phone: (254) 965-6705 | Fax: (254) 965-6745 | [www.middletrinitygcd.org](http://www.middletrinitygcd.org)

September 5, 2024

**RE: Middle Trinity Groundwater Conservation District Tax Rate for Tax Year 2024**

On September 5, 2024, Middle Trinity Groundwater Conservation District Board of Directors voted 9 to 1, 2 absent, in favor of adopting a tax rate of 0.006098 per \$100. There is no debt service rate. This is the total tax rate for Middle Trinity Groundwater Conservation District.

A handwritten signature in black ink, appearing to read 'Patrick F. Wagner', is written over a horizontal line.

Patrick F. Wagner  
Middle Trinity Groundwater Conservation District  
General Manager  
[patrick@middletrinitygcd.org](mailto:patrick@middletrinitygcd.org)

# Comanche County Consolidated *Hospital District*

## **\*Resolution for 2024 Tax Rate Adoption\***

September 24, 2024

Grace Everhart  
Comanche County Tax Assessor-Collector  
101 W. Central Ave. – Suite 9  
Comanche, TX 76442

To whom it may concern,

On September 24, 2024, the Comanche County Consolidated Hospital District Board met in regular session and approved / adopted the 2024 Tax Rate of:  
0.195120/ \$100.

Gil Gilbert, Vice-President            Made the motion to approve the 0.195120/\$100

Jerry Morgan, Member                2<sup>nd</sup> the motion of the amendment.

Maintenance & Operating            0.147740/ \$100  
Interest & Sinking                      0.047380/ \$100

**Effective Property Tax Rate    0.195120/ \$100**

Joe Locke asked if any other board members had anything to add and they did not.

Joe Locke asked for a show of hands for their vote, and it was unanimous in agreement to pass and adopt the 2024 Property Tax Rate of: 0.195120/ \$100

Remaining Board Members –

Joe Locke, President                    Approved  
George Bingham, Member              Approved  
Kimberly Lampman, Secretary        Approved  
Marvin McKinnon, Member              Approved

If any additional information is needed, please do not hesitate to notify me.

Regards,



Hong Wade, CFO  
Phone: 254-879-4900 Ext# 2215  
Email: [hwade@comanchecountytx.gov](mailto:hwade@comanchecountytx.gov)



**ORDINANCE # 008-24**

**AN ORDINANCE OF THE CITY OF DE LEON, TEXAS, LEVYING THE AD VALOREM TAX RATE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY, NOT EXEMPT BY LAW, FOR THE 2024 TAX YEAR; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.**

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

**SECTION 1:** That under the authority of the Charter of the City of De Leon, and the laws of the State of Texas, there is hereby levied for the 2024 tax year, on all taxable property situated within the corporate limits of the City of De Leon, and not exempt by the Constitution and Laws of the State of Texas, a total tax of **\$0.401828** for each \$100.00 valuation of property.

**SECTION 2:** (a) That of the total tax, **\$0.401828** on each \$100 assessed value, shall be distributed to the General Fund of the City to fund maintenance and operation expenditures of the City.

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy.

**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 7.31 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-3.63.**

(b) The City Secretary shall cause the following notice to be posted on the homepage of the City's internet website:

**THE CITY OF DE LEON, TEXAS ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**SECTION 3:** That taxes levied under this ordinance shall be due October 1, 2024, and if not paid on or before January 31, 2025, shall immediately become delinquent.

**SECTION 4:** All taxes shall become a lien upon the property against which assessed, and the tax collector of the City of De Leon, is hereby authorized and empowered to enforce the collection of such taxes according to the constitution and laws of the State of Texas and Charter and Ordinances of the City of De Leon, 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 penalty and interest collected from such delinquent taxes shall be apportioned to the General Fund of the City of De Leon. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by state law.

**SECTION 5:** This Ordinance shall be and remain in full force and effect from and after its final passage and publication as herein provided.

**SECTION 6:** That it is hereby officially found and determined that the meeting at which this ordinance is passed was open to the public as required and that public notice of the time, place and purpose of said meeting was given as required by the *Open Meeting Act, Chapter 551, Loc. Gov't. Code.*

**SECTION 7:** This Ordinance is enacted without the benefit of two readings because it was enacted by an affirmative vote of all members of the City Council in accordance with Article VII, Section 10 of the City Charter.

**DULY PASSED, APPROVED AND RESOLVED** by the Council of the City of De Leon, Texas, on the 19<sup>TH</sup> day of September, 2024.

CITY OF DE LEON,

  
Jan Grisham, Mayor



RESOLUTION 81324

Be it resolved by the City Council of the City of Gustine that the tax rate for the tax year 2023 for the City of Gustine shall be \$0.25 cents per \$100.00 valuation.

Passed and adopted by the City Council of Gustine, State of Texas, this 13<sup>th</sup> day of August, 2024

ATTEST: Ken Huey  
Ken Huey, Mayor



RESOLUTION

TO WHOM IT MAY CONCERN:

BE IT RESOLVED that the Comanche County Commissioners' Court adopted the 2024 Tax Rate for Fiscal Year Ending September 30, 2025 for Comanche County as follows:

|  |                    |
|--|--------------------|
| General Fund Maintenance & Operation       | 0.357140 per \$100 |
| Road & Bridge Fund Maintenance & Operation | 0.149527 per \$100 |
| TOTAL TAX RATE*                            | _____              |
|  | 0.506667 PER \$100 |

\*Excludes Sales Tax

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 4.09 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$<8.03>.

Adopted by the following vote: Sheldon Scott voting for, Russell Gillette voting for, Sherman Sides voting for, Chance Singleton voting absent and Stephanie L. Davis voting for.

RESOLUTION APPROVED this the 9th day of September, 2024.

COMANCHE COUNTY COMMISSIONERS' COURT  
COMANCHE COUNTY, TEXAS

*Stephanie L. Davis*

STEPHANIE L. DAVIS, COUNTY JUDGE

*Sheldon Scott*

SHELDON SCOTT  
COMMISSIONER, PCT. #1

*Sherman Sides*

SHERMAN SIDES  
COMMISSIONER, PCT. #3

*Russell Gillette*

RUSSELL GILLETTE  
COMMISSIONER, PCT. #2

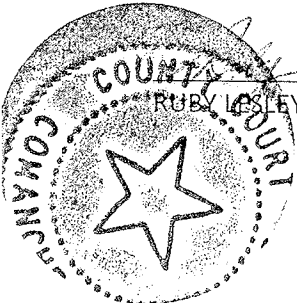
CHANCE SINGLETON  
COMMISSIONER, PCT. #4

FILED  
AT \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M

SEP 9 2024

*Ruby Lesley*  
RUBY LESLEY, COUNTY CLERK

*Ruby Lesley*  
Clerk, County Court Comanche Co., Texas



# Comanche County Consolidated *Hospital District*

## **\*Resolution for 2024 Tax Rate Adoption\***

September 24, 2024

Grace Everhart  
Comanche County Tax Assessor-Collector  
101 W. Central Ave. – Suite 9  
Comanche, TX 76442

To whom it may concern,

On September 24, 2024, the Comanche County Consolidated Hospital District Board met in regular session and approved / adopted the 2024 Tax Rate of:  
0.195120/ \$100.

Gil Gilbert, Vice-President            Made the motion to approve the 0.195120/\$100

Jerry Morgan, Member            2<sup>nd</sup> the motion of the amendment.

Maintenance & Operating            0.147740/ \$100  
Interest & Sinking                    0.047380/ \$100

**Effective Property Tax Rate    0.195120/ \$100**

Joe Locke asked if any other board members had anything to add and they did not.

Joe Locke asked for a show of hands for their vote, and it was unanimous in agreement to pass and adopt the 2024 Property Tax Rate of: 0.195120/ \$100

Remaining Board Members –

Joe Locke, President            Approved  
George Bingham, Member        Approved  
Kimberly Lampman, Secretary    Approved  
Marvin McKinnon, Member        Approved

If any additional information is needed, please do not hesitate to notify me.

Regards,



Hong Wade, CFO  
Phone: 254-879-4900 Ext# 2215  
Email: [hong.wade@comanchecountytx.gov](mailto:hong.wade@comanchecountytx.gov)

**Resolution of the Board of Trustees of  
Comanche Independent School District to Set Tax Rate**

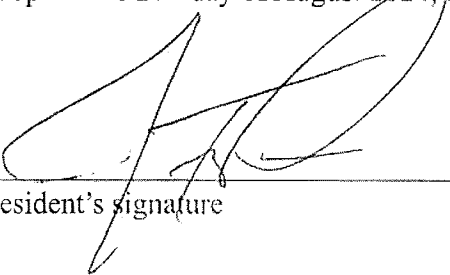
August 27, 2024


On this date, we, the Board of Trustees of the Comanche Independent School District, hereby levy or set the tax rate on a \$100 valuation for the District for the tax year 2024, at a total tax rate of \$1.08520, to be assessed and collected by the duty specified assessor and collector as follows:

\$0.7552 for the purpose of maintenance and operations, and  
\$0.3300 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

Adopted this 27<sup>th</sup> day of August 2024, by the Board of Trustees.

  
\_\_\_\_\_  
President's signature

  
\_\_\_\_\_  
Secretary's signature

## RESOLUTION OF THE BOARD TO SET TAX RATE

Date: August 26, 2024

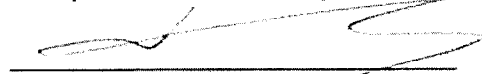
On this date, we, the board of trustees of the De Leon Independent School District, hereby levy or set the tax rate on \$100 valuation for the district for the tax year 2024 at a total tax rate of \$0.8073, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.7293 for the purpose of maintenance and operations, and

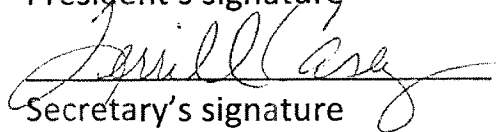
\$0.0780 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

Adopted this 26<sup>th</sup> day of August, 2024, by the Board of Trustees.



President's signature



Secretary's signature