

ORDINANCE 656-F-2025

AN ORDINANCE SETTING THE AD VALOREM TAX RATE FOR 2025 AT \$0.530000 PER \$100 OF APPRAISED VALUE; AND APPOINTING A TAX ASSESSOR/COLLECTOR.

WHEREAS, the Texas Local Government Code, Section 102.009 permits municipalities to levy taxes in accordance with the budget; and,

WHEREAS, the ad valorem tax is based on the appraised value of property; and,

WHEREAS, the City Council ordered two public hearings to be held regarding the 2025 Ad Valorem Tax Rate, one held on August 19, 2025 and the other held on September 02, 2025; and

WHEREAS, public notice of the public hearings were duly posted and published in the San Antonio Express Newspaper and the Seguin Gazette in accordance with Texas Tax Code, Chapter 26; and

WHEREAS, during said public hearings, all interested persons were given the opportunity to be heard for, or against the tax rate and Fiscal Year 2025-2026 Budget, after which said public hearing was closed; and

WHEREAS, the City Council took a Record Vote on the tax rate on August 19, 2024, after which results were duly published in the San Antonio Express Newspaper and the Seguin Gazette in accordance with the Texas Tax Code, Chapter 26; and

WHEREAS, after full and final consideration, the City Council is of the opinion that the tax rate adoption process has complied with all laws of the City and State; and

WHEREAS, the City Council of the City of Universal City, Texas, has determined an ad valorem tax must be levied to finance necessary services.

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

1. All findings of fact, recitals, and provisions found in this Ordinance are found to be true and correct and are hereby adopted by the City Council.
2. The following ad valorem tax rate is adopted per \$100.00 valuation:
 \$ 0.442000 For Maintenance and Operations
 \$ 0.088000 For Debt Service
 \$ 0.530000 Total Tax Rate
3. THIS TAX RATE WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS BY .015618 MORE THAN LAST YEAR'S TAX RATE.
4. THE TOTAL REVENUE WILL INCREASE BY 2.5% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A PROPERTY WITH A TAXABLE VALUE OF \$100,000 BY APPROXIMATELY \$5.11 ANNUALLY.
5. The Bexar and Guadalupe County Tax Assessors/Collectors are directed to assess and collect the ad valorem tax.

PASSED on this first read on the 2nd day of September 2025.

PASSED and APPROVED at the second reading on this the 16th day of September 2025.

CITY OF UNIVERSAL CITY



APPROVED:

Tom Maxwell, Mayor

ATTEST;

APPROVED FOR LEGAL SUFFICIENCY:

Maribel Garcia, City Clerk

[Matthew Grove \(Sep 24, 2025 15:52:01 CDT\)](#)

Matthew Grove, City Attorney

Denton Navarro Rodriguez Bernal Santee & Zech, P.C.

656-F-2025 Tax Rate Ordinance 2025_Executed

Final Audit Report

2025-09-24

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