



**CITY OF LEON VALLEY
SPECIAL CITY COUNCIL MEETING**
Leon Valley City Council Chambers
6400 El Verde Road, Leon Valley, TX 78238
Saturday, September 20, 2025 at 9:00 AM

AGENDA

The City of Leon Valley City Council Shall Hold an In-Person Meeting with A Quorum of Members of City Council to Be Physically Present in The Leon Valley City Council Chambers, 6400 El Verde Road, Leon Valley, Texas 78238. Some Members of City Council May Appear and Participate in The Meeting by Videoconference Pursuant to The Requirements Set Forth in The Texas Open Meetings Act.

Citizens May E-Mail Public Comments To citizenstobeheard@leonvalleytexas.gov. All Other Citizen Participation May Be Provided In-Person at City Council Chambers.

- 1. Call to Order; Determine a Quorum is Present, Pledge of Allegiance**
- 2. Citizens to be Heard -** Citizens wishing to address the City Council for items not on the agenda will be received at this time. Please limit comments to 3 minutes. In accordance with the Open Meetings Act, the City Council is restricted from discussing or acting on items not listed on this agenda.
- 3. Regular Agenda**

Regarding Item 3.1 below, the City provides the following information in compliance Texas Government Code § 551.043(c): (i) a copy of the City's proposed budget may be located on the City's home page of its website and at ; <https://www.leonvalleytexas.gov/> and (ii) Taxpayer Impact Statement – For the median-valued homestead property a comparison of the current property tax bill in dollars pertaining to the property for the current fiscal year ("FY"), an estimate if the proposed budget is adopted for the upcoming FY, and an estimate of a balanced budget at the no-new-revenue tax rate for the upcoming FY is below:

Median-Valued Homestead Property of \$230,620	Property Tax Bill in Dollars
Current FY 2024/25	\$ 1,087.67
An estimate if the proposed budget is adopted for FY 2025/26	\$ 1,256.97
An estimate if a balanced budget is funded and adopted at the no- new-revenue tax rate for FY 2025/26	\$ 1,164.72

1. Discussion and Possible Action on an Ordinance Approving and Adopting the Tax Year 2025; Tax Rate for the Maintenance and Operations at \$0.497818 and the Interest and Sinking Fund at \$0.047222, for a Total Tax Rate of \$0.545040 (1st Read was Held 08-05-2025) - Dr. C. Caldera, City Manager

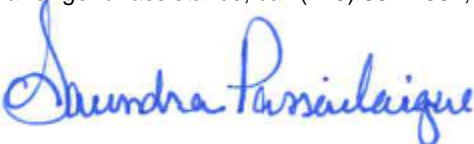
4. Adjournment

Executive Session. The City Council of the City of Leon Valley reserves the right to adjourn into Executive Session at any time during the course of this meeting to discuss any of the matters listed on the posted agenda, above, as authorized by the Texas Government Code, Sections 551.071 (consultation with attorney), 551.072 (deliberations about real property), 551.073 (deliberations about gifts and donations), 551.074 (personnel matters), 551.076 (deliberations about security devices), and 551.087 (economic development).

Sec. 551.0411. MEETING NOTICE REQUIREMENTS IN CERTAIN CIRCUMSTANCES: (a) Section does not require a governmental body that recesses an open meeting to the following regular business day to post notice of the continued meeting if the action is taken in good faith and not to circumvent this chapter. If an open meeting is continued to the following regular business day and, on that following day, the governmental body continues the meeting to another day, the governmental body must give written notice as required by this subchapter of the meeting continued to that other day.

Attendance by Other Elected or Appointed Officials: It is anticipated that members of other City boards, commissions and/or committees may attend the open meeting in numbers that may constitute a quorum. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of any other boards, commissions and/or committees of the City, whose members may be in attendance in numbers constituting a quorum. These members of other City boards, commissions, and/or committees may not deliberate or act on items listed on the agenda. [Attorney General Opinion – No. GA-0957 (2012)].

I hereby certify that the above **NOTICE OF PUBLIC MEETING(S) AND AGENDA OF THE LEON VALLEY CITY COUNCIL** was posted at the Leon Valley City Hall, 6400 El Verde Road, Leon Valley, Texas, and remained posted until after the meeting(s) hereby posted concluded. This notice is posted on the City website at <https://www.leonvalleytexas.gov>. This building is wheelchair accessible. Any request for sign interpretive or other services must be made 48 hours in advance of the meeting. To arrange for assistance, call (210) 684-1391, Extension 212.



SAUNDRA PASSAILAIGUE, TRMC
City Secretary
September 10, 2025 8:17 AM



MAYOR AND COUNCIL COMMUNICATION

DATE: September 20, 2025

TO: Mayor and Council

FROM: Dr. Crystal Caldera, City Manager

SUBJECT: Discussion and Possible Action on an Ordinance Approving and Adopting the Tax Year 2025; Tax Rate for the Maintenance and Operations at \$0.497818 and the Interest and Sinking Fund at \$0.047222, for a Total Tax Rate of \$0.545040.

PURPOSE

The City is proposing to adopt a tax rate of \$0.545040 per \$100 of property valuation for the tax year 2025. When a proposed tax rate exceeds the No-New-Revenue Tax Rate or the Voter-Approval Tax Rate, whichever is lower, Chapter 26 of the Texas Property Tax Code requires the City Council to vote to place the proposed Ordinance to adopt the tax rate on the agenda of a future meeting as an action item.

For the 2025 tax year, the proposed tax rate of \$0.545040 exceeds the No-New-Revenue Tax Rate of \$0.505040.

A record vote must be taken.

FISCAL IMPACT

Property Taxes fund the activities in the General Fund and Debt Service Fund budgets for FY 2026.

STRATEGIC GOALS

N/A

RECOMMENDATION

Vote for the placement of a proposed Ordinance to adopt the City's 2025 tax rate on the Agenda of September 20, 2025.

APPROVE:_____ DISAPPROVE:_____

APPROVE WITH THE FOLLOWING AMENDMENTS:

ATTEST:

SAUNDRA PASSAILAIGUE
City Secretary

ORDINANCE No. 25-__

AN ORDINANCE ESTABLISHING AND ADOPTING FOR THE PURPOSE OF TAXATION FOR THE CALENDAR YEAR 2025 AND FISCAL YEAR 2026; LEVYING A TAX OF \$0.497818 FOR MAINTENANCE AND OPERATIONS AND \$0.047222 FOR THE INTEREST AND SINKING FUND FOR A TOTAL TAX RATE OF \$0.545040 ON ALL PROPERTY SUBJECT TO TAXATION AND SITUATED IN THE CITY OF LEON VALLEY, TEXAS, ON THE FIRST DAY OF JANUARY 2025; ESTABLISHING THE RATE OF SAID LEVY; DETERMINING DUE DATE, DELINQUENT DATE, INTEREST RATES ON DELINQUENCIES, AND FOR PENALTIES FOR DELINQUENCIES; AND DETERMINING AND ENACTING OTHER MATTERS PERTINENT, NECESSARY AND INCIDENT TO THE SUBJECT; AND PROVIDING A SAVINGS CLAUSE.

WHEREAS, it is necessary to impose a tax of \$0.497818 for maintenance and operations shall be levied on all persons and property, real and personal within the City; and

WHEREAS, it is also necessary to impose a tax of \$0.047222 for the interest and sinking fund shall be levied on all persons and property, real and personal within the City; and

WHEREAS, in connection with said taxes, a total tax rate of \$0.545040 shall be levied on all property situated in the City of Leon Valley, shall be subject to taxation on the first day of January 2025; and

WHEREAS, also in connection with said taxes, taxes for the calendar year 2025 shall become due and payable October 1, 2025, and shall be delinquent on February 1, 2026; and

WHEREAS, it is necessary that all delinquent taxes shall bear interest at the rate of six (6) percent for the first month of delinquency and one (1) percent for each additional month or part of a month from the date of delinquency; and

WHEREAS, it is necessary that a tax delinquent on July 1, 2026 incurs a total penalty of twelve (12) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent; and

WHEREAS, it is also necessary to impose a penalty for failure to pay said taxes on or before January 31, 2026 for each successive month said tax remains unpaid;

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

1. A tax is hereby levied on all persons and property, real and personal, within the City of Leon Valley, Texas, subject to taxation by the laws of this State, and situated within the City on the 1st day of January 2025 and the rate of said tax is hereby fixed and determined to be at the rate of \$0.545040 per each \$100 dollars of property valuation. The property tax rate is hereby allocated as follows:

- a. \$0.497818 per each \$100 dollars of property valuation for Maintenance and Operations (M&O), said tax being hereby levied for the calendar year beginning January 1, 2025 and ending December 31, 2025 for expenditure during the fiscal year beginning October 1, 2025 and ending September 30, 2026.

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 7.74% percent and will raise taxes for maintenance and operations on a \$100,000 home by approximately a decrease of \$35.77

- b. \$0.047222 per each \$100 dollars of property valuation for the Interest and Sinking Fund (I&S), said tax being hereby levied for the calendar year beginning January 1, 2025 and ending December 31, 2025 for expenditure during the fiscal year beginning October 1, 2025 and ending September 30, 2026.
2. It is hereby determined that the taxes above levied shall become due and payable on October 1, 2025, and all such taxes not paid on or before January 31, 2026, shall be and become delinquent on February 1, 2026.
 3. The following penalty and interest is hereby imposed on any person who fails to pay to the City of Leon Valley, Texas, all the taxes levied and imposed by the City upon his or her property for the year 2025 on or before the 31st day of January 2026:
 - a. A delinquent tax incurs a penalty of six (6) percent of the amount of the tax for the first calendar month it is delinquent plus one (1) percent for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent. However, a tax delinquent on July 1 incurs a total penalty of twelve (12) percent of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax continues to incur the penalty provided by this section as long as the tax remains unpaid, regardless of whether a judgment for the delinquent tax has been rendered.
 - b. If a person who exercises the split-payment option provided by Section 31.03 of the Texas Property Tax Code fails to make the second payment before July 1, the second payment is delinquent and incurs a penalty of twelve (12) percent of the amount of the unpaid tax.
 - c. If a person qualifies for a four payment plan on property taxes imposed on that person's property they may choose to make four equal installments without penalty and interest if the first installment is paid before February 1 and is accompanied

by notice to the taxing unit that the person will pay the remaining taxes in three equal installments. The second payment is due before April 1 and the third installment is due before June 1. Payments are due under the four payment plan as follows:

- 1st payment – January 31st
- 2nd payment – March 31st
- 3rd payment – May 31st
- 4th payment – July 31st

- d. If a person who qualifies for a 10 month payment plan on property taxes imposed on that person's property they may choose to make 10 monthly installments each month, for ten months, beginning in October and continuing monthly through July of the following year.
4. That all costs that may be allowed and imposed by law shall be and the same are hereby imposed in addition to penalties and interest accruing under the provisions hereof against any property upon which taxes are delinquent.
5. That on any list prepared showing delinquent taxes for the City of Leon Valley, Texas, it shall not be necessary for the assessor and collector of taxes to show on any such list the penalties, interest and costs accrued against any land, lot and/or property delinquent in taxes, but in each and every instance all such penalties, interest and costs shall be and remain a charge imposed hereby, with the same force and effect as if listed on any such list of delinquent taxes, and the said assessor and collector shall calculate and charge all such penalties, interest and costs on all delinquent tax statements, or delinquent tax reports issued by him.
6. The tax hereby levied is levied for the purpose specified in and authorized by Vernon's Tax Code, Title 3, Chapter 302, Section 302.001(a), and none other, to-wit: For current expenses, and for the construction or purchase of public buildings, water works, sewers, and other permanent improvements within the limits of the City and the construction and improvement of the roads, bridges and streets of the City within its limits.
7. That the provisions of this ordinance are severable in the event any provision hereof shall be declared invalid by a Court of competent jurisdiction of this State, and it is hereby declared that the remaining provisions hereof would have been enacted notwithstanding such judicial determination and all remaining valid provisions hereof shall continue to be and remain in full force and effect.
8. This Ordinance shall take effect immediately from and after its passage.
9. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and that public notice of the time, place, and purpose of said meeting was give as required by the Open Meetings Act.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Leon Valley
this the 20th day of September, 2025.

APPROVED

CHRIS RILEY
MAYOR

Attest:

SAUNDRA PASSAILAIGUE, TRMC
City Secretary

Approved as to Form:

ARTURO D. 'ART' RODRIGUEZ
City Attorney

2025 PROPERTY TAX RATE (2nd read)

Crystal Caldera, PhD

City Manager

City Council Meeting

September 20, 2025

Overview

- No-New-Revenue Tax Rate formerly known as the Effective Rate is generally equal to the total tax rate needed to raise the same amount of property tax revenue for the same properties in both the tax years

Overview

- Voter-Approval Tax Rate previously know as the Rollback Tax Rate provides the taxing unit with about the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra 3.5% (previously 8%) increase for operations and sufficient funds to pay debts in the coming year
- Voter-Approval Tax Rate is the No-New-Revenue maintenance and operations tax rate times the 1.035 plus the current debt

Overview

- The 2024 adopted tax rate
 - \$0.484739
- The calculated 2025 No-new-revenue tax rate
 - \$0.505040
- The calculated 2025 Voter-approved tax rate
 - \$0.568912 (with unused increments)

The 2025 proposed tax rate
\$0.545040

Overview

Proposed Tax Rates

{Section}.31.

	Adopted Tax Year 2024	Proposed Tax Year 2025	Difference
M&O	\$ 0.440021	\$ 0.497818	\$ 0.057797
I&S	\$ 0.044718	\$ 0.047222	\$ 0.002504
TOTAL	\$ 0.484739	\$ 0.545040	\$ 0.060301

Overview

{Section}.31.

<i>Average Home Value Increase</i>		
TY 2024	TY 2025	Increase
\$224,383	\$230,620	\$6,237
Average Tax Increase Due to Value Increase		
TY 2024	TY 2025	Increase
\$1,087.67	\$1,256.97	\$169.30

Next Steps

- Vote to adopt the proposed 2024 tax rate of \$0.545040

2025 PROPERTY TAX RATE (2nd read)

Crystal Caldera, PhD
City Manager
City Council Meeting
September 20, 2025