

# **City of Laredo**

## **SPECIAL MEETING AGENDA**

**Special City Council**

**Tuesday, September 9, 2025**

**12:00 PM**

**City Council Chambers**

**City Council**

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**City of Laredo  
Special City Council Meeting  
A-2025-SC-07  
COUNCIL CHAMBERS  
1110 HOUSTON STREET  
LAREDO, TEXAS 78040  
September 9, 2025  
12:00 P.M.**

- I. CALL TO ORDER**
- II. PLEDGE OF ALLEGIANCE**
- III. MOMENT OF SILENCE**
- IV. ROLL CALL**

**CITIZEN COMMENTS**

Citizens can participate through in-person comments. Citizens wishing to provide in-person comments are required to fill out a witness card and submit it to the City Secretary no later than 12:15 p.m. and identify themselves at the microphone. Comments are limited to three (3) minutes per speaker. Speakers may not pass their minutes to any other speaker. All comments should be relevant to City business and delivered in a professional manner. No derogatory remarks will be permitted.

**V. COMMUNICATIONS**

- 1. Presentation by Mayor Dr. Victor Trevino, providing general comments on city matters, upcoming initiatives, and other relevant updates for the Council and the public. [25-1582](#)

**VI. PUBLIC HEARING & INTRODUCTORY ORDINANCE**

- 1. Public Hearing and Introductory Ordinance for the adoption of a tax rate of \$0.506090 per \$100.00 of value for Tax Year 2025. The tax rate will provide revenue for the general fund and debt service. The rate includes \$0.377599 per \$100 of value for Maintenance and Operation and \$0.128491 per \$100 of value for the Interest and Sinking Fund of the Debt Service and is estimated to generate a tax levy of \$134,248,550. The City Council is scheduled to vote on the tax rate on September 15, 2025, at 5:30 P.M. at City of Laredo, Council Chambers, 1110 Houston St., Laredo, Texas 78040. **25-1475**

The taxpayer impact statement as required by House Bill No. 1522 is as follows:

DESCRIPTION	FISCAL YEAR	FISCAL YEAR
	2024-2025	2025-2026
	CURRENT YEAR	PROPOSED
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Total Tax Rate (per \$100 of value)	\$0.507623	\$0.506090
Median Homestead Taxable Value	\$182,335	\$194,727
Tax on Median Homestead	\$925.57	\$985.49

**(Recess)**

**(Press Availability)**

## **VII. EXECUTIVE SESSION**

The Council reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any posted agenda item when authorized by 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/or 551.087 (Economic Development). Following closed session, the open meeting will reconvene at which time action, if any, may be taken.

## **VIII. ADJOURN**

This notice was posted at the Municipal Government Offices, 1110 Houston Street, Laredo, Texas, at a place convenient and readily accessible to the public at all times. Said notice was posted on Wednesday, August 20, 2025 at 4:00 p.m.

# City of Laredo

## City Council

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**Meeting Date:** 9/9/2025

**Communications 1.**

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# City of Laredo

## Special City Council

Meeting Date: 9/9/2025

Public Hearing & Introductory Ordinance 1.

### SUBJECT

Public Hearing and Introductory Ordinance for the adoption of a tax rate of \$0.506090 per \$100.00 of value for Tax Year 2025. The tax rate will provide revenue for the general fund and debt service. The rate includes \$0.377599 per \$100 of value for Maintenance and Operation and \$0.128491 per \$100 of value for the Interest and Sinking Fund of the Debt Service and is estimated to generate a tax levy of \$134,248,550. The City Council is scheduled to vote on the tax rate on September 15, 2025, at 5:30 P.M. at City of Laredo, Council Chambers, 1110 Houston St., Laredo, Texas 78040.

The taxpayer impact statement as required by House Bill No. 1522 is as follows:

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	CURRENT YEAR	PROPOSED
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### VIVA LAREDO PLAN ALIGNMENT

Alignment Rating:

Supporting goal(s)/policy(ies):

Summary of alignment:

### PREVIOUS COUNCIL ACTION

On August 4, 2025, City Council voted to set September 9, 10, 11, or 12 of 2025 as the public hearing date and introduce an ordinance for the adoption of a proposed tax rate of \$0.506090 per \$100 of value for Tax Year 2025, and council selected September 9, 2025.

### BACKGROUND

Adoption of the ad valorem tax rate must be done in accordance with the Truth-in-Taxation Guidelines of the State of Texas Property Tax Code. Based on the certified numbers provided by the Webb County Appraisal District, a tax rate of \$0.506090 per \$100 of value meets the budget requirements for the operations of general fund and payment of debt service.

Proposed Tax Rate	\$ 0.506090 per \$100 of Value
Current Tax Rate	\$ 0.507623 per \$100 of Value

Variance                      \$-0.001533 per \$100 of Value

Tax levy is based on the proposed tax rate as follows:

2025 Certified Value

Certified Approved Value	\$26,562,349,874
Under ARB Review Value	\$ 583,596,017

Total Certified Value	\$27,145,945,891
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Levy-Proposed Tax \$0.506090 per \$100 of Value	\$ 137,382,918
Less Freeze Levy Loss	\$ (2,795,731)
Less Total TIRZ Loss	\$ (338,637)
(Total Captured Value=\$66,912,428)	

Total Levy	\$ 134,248,550
Estimated Levy @ 98% Collection Rate	\$ 131,563,579

**COMMITTEE RECOMMENDATION**

Not Applicable.

**STAFF RECOMMENDATION**

To hold a public hearing and introduce an ordinance to adopt a tax rate of \$0.506090 per \$100 of value for Tax Year 2025 with a Maintenance and Operation Rate of \$0.377599 per \$100 of value and an Interest and Sinking Fund Rate of the Debt Service of \$0.128491 per \$100 of value.

**Fiscal Impact**

Fiscal Year:	Click or tap here to enter text.
Budgeted Y/N?:	Click or tap here to enter text.
Source of Funds:	Click or tap here to enter text.
Account #:	Click or tap here to enter text.
Change Order: Exceeds 25% Y/N:	Click or tap here to enter text.

**FINANCIAL IMPACT:**

Provide property tax revenues for Maintenance and Operations and Debt Service for the City of Laredo for Tax Year 2025.

## INTRODUCTORY ORDINANCE

AN ORDINANCE OF THE CITY OF LAREDO, TEXAS, PROVIDING FOR THE ADOPTION OF A TAX RATE OF \$0.506090 PER \$100 OF VALUE. THIS TAX RATE WILL HAVE A MAINTENANCE AND OPERATION RATE OF \$0.377599 PER \$100 OF VALUE AND AN INTEREST AND SINKING FUND RATE OF \$0.128491 PER \$100 OF VALUE FOR THE LEVY AND THE COLLECTION OF GENERAL AND SPECIAL AD VALOREM TAXES FOR THE CITY OF LAREDO FOR TAX YEAR 2025 AND FISCAL YEAR 2025-2026.

**WHEREAS**, there is hereby approved for the Tax Year 2025 a roll of total taxable value of \$27,145,945,981, a tax freeze levy loss of \$2,795,731, a total TIRZ levy loss of \$338,637, a tax levy of \$134,248,550, and a tax rate of \$0.506090 per \$100 of value. (Totals are based on the certified values provided by the Webb County Appraisal District (WCAD) on July 22, 2025.) **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 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-19.29;** and

**WHEREAS**, there is hereby levied on all real and personal property in the City of Laredo taxable by law, for the Tax Year 2025 and the fiscal year beginning October 1, 2025 and ending September 30, 2026, a general ad valorem tax of \$0.377599 cents on every \$100.00 valuation thereof for the GENERAL FUND of the City with which to pay current expenses of the City of Laredo for said fiscal year; and

**WHEREAS**, there is hereby levied on every \$100 valuation of all real and personal property, taxable by law in the City of Laredo for the Tax Year 2025 and the fiscal year beginning October 1, 2025 and ending September 30, 2026, an ad valorem tax of \$0.128491 cents for SINKING FUND purposes to pay principal and interest on all outstanding City of Laredo bonds, not otherwise provided for; and

**WHEREAS**, Ordinance No. 2003-O-180 hereby granted a \$30,000 homestead exemption to all persons over 65 years of age and claiming of such exemption by filing the necessary forms with the Chief Appraiser of Webb County; and

**WHEREAS**, Resolution No. 2020-R-098 hereby granted a \$30,000 homestead exemption to all disabled persons and claiming of such exemption by filing the necessary forms with the Chief Appraiser of Webb County; and

**WHEREAS**, Ordinance No. 2024-O-101 hereby granted a Child-Care Facilities exemption equal to 100 percent of the appraised value of all or a portion of real property operating as a qualifying Child-Care Facility and claiming of such exemption by filing the necessary forms with the Chief Appraiser of Webb County; and

**WHEREAS**, Ordinance No. 2006-O-287 provides for the adoption of a limitation on the total amount of taxes that may be imposed by the City on the residence homestead of a disabled individual or an individual 65 years of age or older pursuant to Section 1-B(H), Article VIII, Texas Constitution and in accordance with Subtitle C, Chapter 11, Section 11.261 of the Texas Property Tax Code; and

**WHEREAS**, the taxes hereby levied are due and payable as provided in Chapter 31 of the Texas Property Tax Code; and

**WHEREAS**, in accordance with Section 22.28 of the Texas Property Tax Code, the chief appraiser certified a value of \$346,476,300 for Business Personal Property of which a 10% late rendition penalty of the total amount of taxes will be imposed on the property and included in the tax bill; and

**WHEREAS**, the taxes hereby levied are payable to the City of Laredo, Texas, at the Office of the City Tax Assessor-Collector, and no discount shall be allowed for the payment thereof; and

**WHEREAS**, Ordinance No. 2007-O-065 provides for the adoption of a split payment option pursuant to Section 31.03 (A) of the Property Tax Code; which allows a person who pays one-half of the current year property taxes before December 1<sup>st</sup> may pay the remaining one-half of the taxes without penalty and interest if paid before July 1<sup>st</sup> of the following year; and

**WHEREAS**, the City of Laredo shall have available all rights and remedies provided by law or approved by the governing body in the assessment of penalty and interest and enforcement of the collection of taxes hereby levied.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAREDO:**

SECTION 1. That there is hereby approved for the Tax Year 2025 a roll of total taxable value of \$27,145,945,891 a tax freeze levy loss of \$2,795,731, a total TIRZ levy loss of \$338,637, a tax levy of \$134,248,550, and a tax rate of \$0.506090 per \$100 value. (Totals are based on the certified values provided by the Webb County Appraisal District (WCAD) on July 22, 2025.) 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 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-19.29; and

SECTION 2. That there is hereby levied on all real and personal property in the City of Laredo taxable by law, for the Tax Year 2025 and the fiscal year beginning October 1, 2025 and ending September 30, 2026, a general ad valorem tax of \$0.377599 cents on every \$100.00 valuation thereof for the GENERAL FUND of the City with which to pay current expenses of the City of Laredo for said fiscal year; and



SECTION 3. That there is hereby levied on every \$100 valuation of all real and personal property, taxable by law in the City of Laredo for the Tax Year 2025 and the fiscal year beginning October 1, 2025 and ending September 30, 2026, an ad valorem tax of \$0.128491cents for SINKING FUND purposes to pay principal and interest on all outstanding City of Laredo bonds, not otherwise provided for; and

SECTION 4. That Ordinance No. 2003-O-180 hereby granted a \$30,000 homestead exemption to all persons over 65 years of age and claiming such exemption by filing the necessary forms with the Chief Appraiser of Webb County; and

SECTION 5. That Resolution No. 2020-R-098 hereby granted a \$30,000 homestead exemption to all disabled persons and claiming such exemption by filing the necessary forms with the Chief Appraiser of Webb County; and

SECTION 6. Ordinance No. 2024-O-101 hereby granted a Child-Care Facilities exemption equal to 100 percent of the appraised value of all or a portion of real property operating as a qualifying Child-Care Facility and claiming of such exemption by filing the necessary forms with the Chief Appraiser of Webb County; and

SECTION 7. That Ordinance No. 2006-O-287 provides for the adoption of a limitation on the total amount of taxes that may be imposed by the City on the residence homestead of a disabled individual or an individual 65 years of age or older pursuant to Section 1-B(H), Article VIII, Texas Constitution and in accordance with Subtitle C, Chapter 11, Section 11.261 of the Texas Property Tax Code; and

SECTION 8. That the taxes hereby levied are due and payable as provided in Chapter 31 of the Texas Property Tax Code; and

SECTION 9. That in accordance with Section 22.28 of the Texas Property Tax Code, the chief appraiser certified a value of \$346,476,300 for Business Personal Property of which a 10% late rendition penalty of the total amount of taxes will be imposed on the property and included in the tax bill; and

SECTION 10. That the taxes hereby levied are payable to the City of Laredo, Texas, at the Office of the City Tax Assessor-Collector, and no discount shall be allowed for the payment thereof; and

SECTION 11. That Ordinance No. 2007-O-065 provides for the adoption of a split payment option pursuant to Section 31.03 (A) of the Property Tax Code; which allows a person who pays one-half of the current year property taxes before December 1<sup>st</sup> may pay the remaining one-half of the taxes without penalty and interest if paid before July 1<sup>st</sup> of the following year; and

SECTION 12. That the City of Laredo shall have available all rights and remedies provided by law or approved by the governing body in the assessment of penalty and interest and enforcement of the collection of taxes hereby levied; and

SECTION 13. That this ordinance shall take effect immediately from and after its passage and publication in accordance with the Texas Property Tax Code and the Charter of the City of Laredo.

PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR ON THIS  
THE \_\_\_\_\_ DAY OF SEPTEMBER 2025.

\_\_\_\_\_  
DR. VICTOR D. TREVINO, MAYOR

ATTEST:

\_\_\_\_\_  
MARIO I. MALDONADO, JR.  
CITY SECRETARY

APPROVED AS TO FORM:  
BY:

\_\_\_\_\_  
DOANH "ZONE" T. NGUYEN  
CITY ATTORNEY