

CITY OF STARBASE, TEXAS
ORDINANCE NO. 2026-23

AN ORDINANCE OF THE CITY OF STARBASE, TEXAS, SETTING, FIXING, AND APPROVING THE 2026 CERTIFIED PROPERTY TAX ROLLS FOR THE CITY OF STARBASE AND LEVYING TAXES AND ADOPTING THE AD VALOREM TAX RATE ON TAXABLE PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF STARBASE FOR TAX YEAR 2026 AT THE RATE OF \$0.800000PER ONE HUNDRED DOLLARS (\$100.00) ASSESSED VALUE; PROVIDING THAT THIS TAX RATE WILL EFFECTIVELY RAISE TAXES FOR MAINTENANCE AND OPERATIONS BY 3.21 PERCENT OVER THE NO-NEW-REVENUE TAX RATE; PROVIDING APPLICATION OF TAXES COLLECTIBLE; PROVIDING FOR SEVERABILITY AND REPEALER; PROVIDING FOR ENGROSSMENT AND ENROLLMENT OF THIS ORDINANCE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Starbase ("City") is a Type C General Law Municipality, with Type A powers, located in Cameron County, Texas; and

WHEREAS, the Cameron Appraisal District has provided the City with the 2026 certified tax roll, reflecting a net taxable value of \$1,188,024,763.00, and the City's designated officer has calculated a no-new-revenue tax rate of \$0.775093 and a voter-approval tax rate of \$0.803732, each per \$100 of taxable value, for tax year 2026, in accordance with Chapter 26 of the Texas Tax Code; and

WHEREAS, on August 19, 2026, the City Commission adopted the City's budget for fiscal year 2026-2027 by Ordinance No. 2026-22, and by resolution acknowledged and ratified that the budget will raise \$5,268,710.00 (123.15%) more property tax revenue than the prior fiscal year, of which \$5,118,972.00 is attributable to new property, in accordance with Section 102.007 of the Local Government Code; and

WHEREAS, also on August 19, 2026, following a record vote of 3-0 (Mayor Peden, Commissioner Buss, and Commissioner Wallace voting in favor), the City Commission proposed a tax rate of \$0.803732 per \$100 of taxable value for tax year 2026, called a public hearing on the proposed rate, and directed publication of notice as required by Section 26.06 of the Texas Tax Code; and

WHEREAS, notice of the public hearing was published in the Brownsville Herald on August 22, 2026, and posted on the City's website (<https://starbase.texas.gov>), as required by Section 26.06 of the Texas Tax Code, and the City Commission held the required public hearing on September 4, 2026, at 7:00 PM at Starbase City Hall, 48491 State Highway 4, Starbase, Texas 78521, at which all interested persons were given the opportunity to appear and be heard; and

WHEREAS, after due consideration and the public hearing, the Commission has determined to adopt a tax rate of \$0.800000per \$100 of taxable value; and

WHEREAS, the tax rate adopted by this Ordinance of \$0.800000per \$100 of taxable value is less than the proposed tax rate of \$0.803732 proposed by the commission and stated in the published notice, exceeds the no-new-revenue tax rate but does not exceed the voter-approval tax rate calculated for tax year 2026, so no election to ratify the tax rate is required under Chapter 26 of the Texas Tax Code; and

WHEREAS, the City has no outstanding debt secured by ad valorem taxes for tax year 2026, and the tax rate adopted by this Ordinance is therefore levied entirely for maintenance and operations purposes; and

WHEREAS, all statutory and constitutional requirements for the passage of this Ordinance, including the Open Meetings Act, have been met, and the City Commission is of the opinion that the tax rate set, fixed, and adopted herein below is proper; and

WHEREAS, the vote to adopt this Ordinance is a separate record vote from the vote by which the City Commission adopted the City's budget on August 19, 2026, as required by Section 26.05(b) of the Texas Tax Code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF STARBASE, TEXAS, THAT:

Section 1. Findings Incorporated.

The findings set forth above are hereby found to be true and correct and are incorporated into the body of this Ordinance as if fully set forth herein.

Section 2. Approval of 2026 Certified Property Tax Values.

The City Commission hereby approves the 2026 Certified Property Tax Rolls for the City of Starbase, Texas, in the amount of \$1,188,024,763.00, as submitted by the Cameron Appraisal District to the City, attached hereto as Exhibit "A" and incorporated as if set forth fully herein.

Section 3. Tax Rate Adopted.

There is hereby levied and ordered to be assessed and collected an ad valorem tax rate of \$0.800000on each One Hundred Dollars (\$100.00) of assessed valuation for all taxable property located in the City of Starbase, and not exempted from taxation by the constitution and laws of the State of Texas, to provide for the expenses of the City of Starbase for the Fiscal Year beginning October 1, 2026, and ending September 30, 2027, of which (a) \$0.800000 per \$100 is levied for Maintenance and Operations, and (b) \$0.000000 per \$100 is levied for Interest and Sinking Fund (debt service), the City having no debt secured by ad valorem taxes for tax year 2026.

Section 4. Statutory Tax Rate Statement.

In accordance with Section 26.05(b) of the Texas Tax Code, the City Commission makes the following statement part of the record of this Ordinance:

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 3.21 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$24.91.

Section 5. Record Vote.

The vote on this Ordinance is a record vote, taken separately from the City's budget-adoption vote (Ordinance No. 2026-22) and the related property-tax-revenue ratification under Section 102.007 of the Local Government Code, both taken August 19, 2026, as required by Section 26.05(b) of the Texas Tax Code.

Section 6. Due Date of Taxes.

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, with penalty and interest accruing thereafter as provided by state law.

Section 7. Assessment and Collection.

The tax rate levied by this Ordinance shall be assessed and collected for the City of Starbase by the Cameron County Tax Assessor-Collector, or such other official as may be designated by the City, in accordance with Chapter 31 and Chapter 33 of the Texas Tax Code, including all applicable provisions governing penalty, interest, and delinquency on unpaid taxes.

Section 8. Website Posting.

The City Administrator shall post on the City's internet website the notice required by Texas Tax Code § 26.05(b)(2).

Section 9. Severability.

Should any section, subsection, sentence, clause, or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect, the City Commission hereby declaring that it would have passed this Ordinance irrespective of the invalidity of any one or more of its parts.

Section 10. Repealer.

This Ordinance shall be cumulative of all provisions of all ordinances of the City of Starbase affecting ad valorem taxes, as amended, and shall not repeal any of the provisions of such ordinances, except in those instances where provisions of such ordinances are in direct conflict with the provisions of this Ordinance.

Section 11. Engrossment/Enrollment.

The City Clerk is hereby directed to enroll and engross this Ordinance by reflecting its passage in the minutes of the City Commission and by filing this Ordinance in the Ordinance Records of the City.

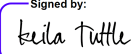
Section 12. Effective Date.

This Ordinance shall become effective from and after its adoption.

PRESENTED AND APPROVED THIS 4th DAY OF SEPTEMBER 2026 BY A VOTE OF ^{3.00} FOR, _{0.00} AGAINST, _{0.00} ABSTENTIONS AT A MEETING OF THE CITY COMMISSION OF THE CITY OF STARBASE, TEXAS.

Commission Members	For	Against	Abstain	Absent
Mayor Peden	X			
Commissioner Buss	X			
Commissioner Wallace	X			

ATTEST:

Signed by:

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Keila Tuttle
Acting City Clerk



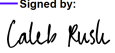
CITY OF STARBASE, TEXAS

Signed by:

7BB380E2C1EE4A7...

Mayor Peden
Mayor, City of Starbase

APPROVED AS TO FORM:

Signed by:

807CFA84FA52485...

Caleb Rush
City Attorney

EXHIBIT "A"

2026 Certified Property Tax Values for the City of Starbase, Texas

2026 Certification Totals CSTB	CITY OF STARBASE		CAMERON CAD As of Roll # 0
	NOT UNDER REVIEW	UNDER REVIEW	TOTAL
REAL PROPERTY & MFT HOMES	(Count) (815)	(Count) (0)	(Count) (815)
Land HS Value	1,491,781	0	1,491,781
Land NHS Value	48,191,716	0	48,191,716
Land Ag Market Value	0	0	0
Land Timber Market Value	0	0	0
Total Land Value	49,683,497	0	49,683,497
Improvement HS Value	24,418,512	0	24,418,512
Improvement NHS Value	527,808,737	0	527,808,737
Total Improvement	552,227,249	0	552,227,249
Market Value	601,910,746	0	601,910,746
BUSINESS PERSONAL PROPERTY	(34)	(0)	(34)
Market Value	686,398,077	0	686,398,077
OIL & GAS / MINERALS	(0)	(0)	(0)
Market Value	0	0	0
OTHER (Intangibles)	(0)	(0)	(0)
Market Value	0	0	0
	(Total Count) (849)	(Total Count) (0)	(Total Count) (849)
TOTAL MARKET	1,288,308,823	0	1,288,308,823
Ag Productivity	0	0	0
Ag Loss (-)	0	0	0
Timber Productivity	0	0	0
Timber Loss (-)	0	0	0
APPRAISED VALUE	1,288,308,823	0	1,288,308,823
	100.0%	0.0%	100.0%
HS CAP Limitation Value (-)	406,760	0	406,760
CB CAP Limitation Value (-)	15,891,393	0	15,891,393
NET APPRAISED VALUE	1,272,010,670	0	1,272,010,670
Total Exemption Amount	83,985,907	0	83,985,907
NET TAXABLE	1,188,024,763 ¹⁸	0	1,188,024,763
TAX LIMIT/FREEZE ADJUSTMENT	185,312 ²⁰	0	185,312
LIMIT ADJ TAXABLE (I&S)	1,187,839,451	0	1,187,839,451
CHAPTER 312 ADJUSTMENT	0	0	0
CHAPTER 313 ADJUSTMENT	0	0	0
LIMIT ADJ TAXABLE (M&O)	1,187,839,451	0	1,187,839,451
APPROX TOTAL LEVY = LIMIT ADJ TAXABLE * (TAX RATE / 100) + ACTUAL TAX			
\$6,534,043.54 = 1,187,839,451 * (0.550000 / 100) + \$926.56			
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