

## ORDINANCE

AN ORDINANCE LEVYING AN ANNUAL AD VALOREM TAX FOR THE YEAR, 2023

SETTING SPECIFIC TAX RATES, APPLICABLE TO ALL REAL, PERSONAL AND MIXED  
PROPERTY SITUATED WITHIN CAYUGA INDEPENDENT SCHOOL DISTRICT


SETTING DUE DATES AND PROVIDING FOR PENALTIES AND INTEREST ON DELINQUENT TAXES

On this date, we, the Board of Trustees of the Cayuga Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2023 at a total tax rate of \$0.7575, to be assessed and collected by the duly specified assessor and collector as follows.

BE IT ORDAINED by the Board of Trustees  
of the Cayuga Independent School District  
of Cayuga, Anderson County, Texas

1. That an ad valorem tax rate of \$0.7575 per \$100.00 of taxable valuation, as said values are fixed by the Anderson County Appraisal District Board of Review, be and the same is hereby levied for the year 2023 on all real property, personal property and mixed property located and situated within the confines and boundaries of Cayuga Independent School District as of January 1, 2023.
2. That the above specified ad valorem tax rate be distributed as follows:
  - A. \$0.7575 rate for local maintenance and operations fund,
  - B. \$0.00 rate for debt service, bonded indebtedness, interest and sinking fund.
3. Any person failing to pay their taxes on or before January 31, 2024 shall be subject to maximum penalties thereon allowed by law to be collected on delinquent taxes. All delinquent taxes shall bear interest at the highest per annum interest rate allowed by law to be collected on delinquent taxes and shall bear interest from the date of delinquency until paid.
4. For this 2023 tax levy, Cayuga Independent School District will continue to provide a local homestead exemption to all qualified property owners in the greater amount of twenty percent of total assessed value or \$5,000. In addition to the state homestead exemption for senior citizens, the District will also continue to provide a local exemption of \$3,000 for all qualified homestead owners who were sixty-five years of age or older on January 1, 2023.

PASSED and APPROVED and EFFECTIVE this the 21<sup>st</sup> day of August, 2023

  
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President, Cayuga ISD Board of Trustees

  
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Secretary, Cayuga ISD Board of Trustees