

CITY COUNCIL MEETING
August 11, 2025 @ 6:00 p.m.
Council Chambers - Government Center
200 North 12th Street - Corsicana, Texas 75110

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **INVOCATION**
4. **MINUTES**
Consider approving the Minutes for the City Council Regular Session of July 28, 2025, and the City Council Budget Work Session of August 5, 2025.
5. **PUBLIC FORUM**
6. **PUBLIC HEARINGS**
7. **ORDINANCES**
8. **RESOLUTIONS**
 - a. Consider authorizing the process to begin establishing a Tax Rate for the 2026 budget year. **PAGE 16**
 - b. Consider all matters incident and related to approving and authorizing publication of Notice of Intention to Issue Combination Tax and Revenue Certificates of Obligation, including the adoption of a resolution pertaining thereto. **PAGE 28**
9. **APPOINTMENTS**
Consider the appointment of Dr. Dale Campbell as the Local Health Authority for the City of Corsicana.
10. **REPORTS and PRESENTATIONS**
Presentation and open discussion on a short-term rental ordinance.
11. **MISCELLANEOUS ANNOUNCEMENTS**
Mayor/Council/City Manager
12. **EXECUTIVE SESSION:** The Council will recess into closed or executive session to receive attorney's advice on legal matters pursuant to Section 551.071 of the Texas Government Code, to deliberate on certain matters concerning real property pursuant to Section 551.072 of the Texas Government Code, and to discuss economic development negotiations pursuant to Section 551.087 of the Texas Government Code.
13. **RETURN TO OPEN SESSION:** The Council will consider and act upon items discussed under Executive Session, as necessary.
14. **ADJOURN**

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- ** The complete Agenda packet is located on the City of Corsicana website at:

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Click on “GOVERNMENT”

Click on “Agenda Center” in the column on the left.

Under the “City Council” section, click on the Agenda for the current meeting date.

AGENDA INFORMATION

*** INFORMATION ON THE FOLLOWING
PAGES IS SUBJECT TO CHANGE
PRIOR TO COUNCIL MEETING.**

ITEM NO. 4

Date: August 11, 2025

Subject: Minutes

Comments:

Consider approving the Minutes for the City Council Regular Session of July 28, 2025, and the City Council Budget Work Session of August 5, 2025.

Recommendation: Approve the Minutes as printed.

**CITY OF CORSICANA
COUNTY OF NAVARRO
STATE OF TEXAS**

**CITY COUNCIL REGULAR SESSION MINUTES
MONDAY, JULY 28, 2025**

The City of Corsicana, Texas City Council met in a Regular Session on Monday, July 28, 2025, in the Corsicana Government Center Council Chambers, 200 N. 12th Street, Corsicana, Texas. The meeting was open to the public. Public participation was available by live broadcast on the City's website, and by telephone or teleconference.

City Council Members Present:

Joe Hill	Mayor
Will Jones	Council Member, Precinct One
Shayla Johnson	Council Member, Precinct Two
Chris Woolsey	Council Member, Precinct Three
Jeff Smith	Mayor Pro Tem and Council Member, Precinct Four

City Staff Present:

Jim Holgersson	City Manager
Kerri Anderson Donica	City Attorney
John Boswell	Economic Development Director
Robert Johnson	Police Chief
Mike Ryan	Fire Chief
Darwin Myers	Director of Engineering
Val Rich	Finance Director
Justin Goodnight	IT Director
Marcie Rosson	City Secretary

Mayor Hill called the meeting to order at 6:00 p.m.

The Pledge of Allegiance was followed by a prayer from Council Member Woolsey to remember the life Norma Ivie, then an invocation was given by Pastor Michael Bedard of Calvary Worship Center.

Approval of Minutes:

The motion was made by Council Member Johnson and seconded by Council Member Jones to approve the Minutes for the City Council Regular Session of July 14, 2025. The motion passed 5-0.

Public Forum:

No one spoke in the Public Forum.

Public Hearings:

Hearing (a): Receive public input regarding the reauthorization of Tax Abatement Guidelines and Criteria.

Presented by John Boswell, Director of Economic Development

Ordinances:

There were no Ordinances.

Resolutions:

Resolution No. 4566 (approved)

The motion was made by Council Member Smith and seconded by Council Member Woolsey that **Resolution No. 4566**, *consider approving renewal of the City's participation in Granting Tax Abatements, along with the renewal of Tax Abatement Policy Guidelines and Criteria for granting Tax Abatements*, be approved. The motion passed 5-0.

RESOLUTION NO. 4566

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORSICANA, TEXAS REESTABLISHING THE CURRENT TAX ABATEMENT POLICY GUIDELINES AND CRITERIA FOR GRANTING TAX ABATEMENT IN REINVESTMENT ZONES CREATED BY THE CITY OF CORSICANA, TEXAS OR OTHER AUTHORIZED TAXING JURISDICTION; ELECTING TO PARTICIPATE IN TAX ABATEMENTS; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, Chapter 312 of the Texas Tax Code requires that a taxing unit adopt a resolution stating that it elects to become eligible to participate in tax abatement; and

WHEREAS, Chapter 312 of the Texas Tax Code requires cities, which elect to participate in tax abatement programs, to establish guidelines and criteria governing the designation of reinvestment zones and tax abatement programs prior to granting any future tax abatement; and

WHEREAS, to assure a common coordinated effort to promote economic development with the City of Corsicana, the Guidelines and Criteria should be adopted; and

WHEREAS, any tax incentives offered by the City of Corsicana should be limited to those companies that create new wealth within the City of Corsicana; and

WHEREAS, the City of Corsicana reestablishes the previous Tax Abatement Policy approved and adopted on September 26, 2022.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORSICANA, TEXAS THAT:

SECTION 1.

The Tax Abatement Guidelines, Criteria and Policy for the City of Corsicana, Texas attached hereto as Exhibit "A" is hereby reestablished as the guidelines and criteria governing tax abatement in the City of Corsicana. The Tax Abatement Guidelines, Criteria and policy shall be effective for two (2) years from the date of this resolution, and may be amended or repealed by a vote of three-fourths (3/4) of the members of the City Council. The City Council hereby elects to participate in tax abatements.

SECTION 2.

This resolution shall become effective upon passage.

PASSED and **APPROVED** by majority vote of the City Council of the City of Corsicana, Texas, this **28th** day of **July, 2025**.

Resolution No. 4567 (approved)

Presented by Jim Holgersson, City Manager

The motion was made by Council Member Smith and seconded by Council Member Johnson that **Resolution No. 4567**, *consider award of bid for the HVAC Maintenance Service Contract to be effective August 1, 2025, through July 30, 2027*, be approved. The motion passed 5-0.

RESOLUTION NO. 4567

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORSICANA, TEXAS, AUTHORIZING A BID AWARD FOR THE HVAC MAINTENANCE SERVICE CONTRACT.

WHEREAS, notice to bid was duly advertised for the HVAC Maintenance Service Contract for August 1, 2025 through July 30, 2027; and

WHEREAS, three (3) bids were received, opened and read aloud at 2:00 p.m. on Tuesday, July 1, 2025; and

WHEREAS, Robinson Taylor Industries submitted the best overall bid.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORSICANA, TEXAS, that the bid for the HVAC Maintenance Service Contract beginning August 1, 2025 through July 30, 2027 be awarded to Robinson Taylor Industries.

PASSED and **APPROVED** by majority vote of the City Council of the City of Corsicana, Texas, this **28th** day of **July, 2025**.

Resolution No. 4568 (approved)

Presented by Jim Holgersson, City Manager

The motion was made by Council Member Woolsey and seconded by Council Member Jones that **Resolution No. 4568**, *consider approving a nomination to serve on the Navarro Central Appraisal District Board of Directors*, be approved. The motion to passed 4-0. Council Member Smith recused himself from voting.

RESOLUTION NO. 4568

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORSICANA, TEXAS, NOMINATING A REPRESENTATIVE TO SERVE ON THE NAVARRO CENTRAL APPRAISAL DISTRICT BOARD OF DIRECTORS.

WHEREAS, the Navarro Central Appraisal District is governed by a board of five directors serving two-year terms; and

WHEREAS, the terms of the current Board of Directors will expire December 31, 2025; and

WHEREAS, in compliance with Section 6.03 of the Texas Property Tax Code regarding election procedures for the Board of Directors of the Navarro Central Appraisal District, the City has been requested to submit a nomination to

the Board on or before September 5, 2025, to fill an unexpired term for a Director position; and

WHEREAS, the City Council desires to nominate Jeff Smith to serve on the Board of Directors of the Navarro Central Appraisal District.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORSICANA, TEXAS, that Jeff Smith is nominated to serve on the Navarro Central Appraisal District Board of Directors.

PASSED and APPROVED by majority vote of the City Council of the City of Corsicana, Texas this **28th** day of **July, 2025**.

Resolution No. 4569 (approved)

Presented by Val Rich, Finance Director

The motion was made by Council Member Smith and seconded by Council Member Johnson that **Resolution No. 4569**, *consider amending the City's authorized representatives on the TexPool Savings Local Government Investment Pool account*, be approved. The motion passed 5-0.

RESOLUTION NO. 4569

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORSICANA, TEXAS, AMENDING AUTHORIZED REPRESENTATIVES ON THE TEXPOOL SAVINGS LOCAL GOVERNMENT INVESTMENT POOL ACCOUNT.

WHEREAS, the City of Corsicana by authority of the Application for Participation in TexPool has entered into an Interlocal Agreement and has become a participant in the public funds investment pool created there under known as TexPool, a local government investment Fund (TexPool); and

WHEREAS, the Application designated one or more "Authorized Representatives" within the meaning of the Agreement; and

WHEREAS, the City of Corsicana now wishes to update and designate the following persons as the "Authorized Representatives" within the meaning of the Agreement, as specified in the attached document.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORSICANA, TEXAS, THAT

Section 1. The following officers, officials, or employees of the City of Corsicana specified in the attached document are hereby designated as "Authorized Representatives" within the meaning of the Agreement, with full power and authority to open accounts, to deposit and withdraw funds, to agree to the terms for use of the website for online transactions, to designate other authorized representatives and to take all other action required or permitted by the City of Corsicana under the Agreement created by the application, all in the name and on behalf of the City of Corsicana.

Section 2. This document supersedes and replaces the City of Corsicana's previous designation of officers, officials, or employees of the City of Corsicana as "Authorized Representatives" under the Agreement.

Section 3. This resolution will continue in full force and effect until amended or revoked by the City of Corsicana and written notice of the amendment or revocation is delivered to the TexPool Board.

Section 4. Terms used in this resolution have the meanings given to them by the Application.

PASSED and APPROVED by majority vote of the City Council of the City of Corsicana, Texas, this **28th** day of **July, 2025**.

Resolution No. 4570 (approved)

Presented by Val Rich, Finance Director

The motion was made by Council Member Johnson and seconded by Council Member Woolsey that **Resolution No. 4570**, *consider amending the City’s authorized representatives on the TexSTAR short term asset reserve fund account*, be approved. The motion to passed 5-0.

RESOLUTION NO. 4570

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORSICANA, TEXAS, AMENDING AUTHORIZED REPRESENTATIVES ON THE TEXSTAR SHORT TERM ASSET RESERVE FUND ACCOUNT.

WHEREAS, the City of Corsicana by authority of the Application for Participation in TexSTAR has entered into an Interlocal Agreement and has become a participant in the public funds investment pool created there under known as TexSTAR Short Term Asset Reserve Fund (TexSTAR); and

WHEREAS, the Application designated one or more “Authorized Representatives” within the meaning of the Agreement; and

WHEREAS, the City of Corsicana now wishes to update and designate the following persons as the “Authorized Representatives” within the meaning of the Agreement, as specified in the attached document.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CORSICANA, TEXAS, THAT

Section 1. The following officers, officials, or employees of the City of Corsicana specified in the attached document are hereby designated as “Authorized Representatives” within the meaning of the Agreement, with full power and authority to open accounts, to deposit and withdraw funds, to agree to the terms for use of the website for online transactions, to designate other authorized representatives and to take all other action required or permitted by the City of Corsicana under the Agreement created by the application, all in the name and on behalf of the City of Corsicana.

Section 2. This document supersedes and replaces the City of Corsicana’s previous designation of officers, officials, or employees of the City of Corsicana as “Authorized Representatives” under the Agreement.

Section 3. This resolution will continue in full force and effect until amended or revoked by the City of Corsicana and written notice of the amendment or revocation is delivered to the TexSTAR Board.

Section 4. Terms used in this resolution have the meanings given to them by the Application.

PASSED and **APPROVED** by majority vote of the City Council of the City of Corsicana, Texas, this **28th** day of **July, 2025**.

Appointments:

A motion was made by Council Member Woolsey and seconded by Council Member Smith to confirm the Mayor’s appointment of Lee Lewis to the Main Street Board. The motion passed 5-0.

**CITY OF CORSICANA
ADVISORY BOARDS AND COMMISSIONS
MAY 2025 APPOINTMENTS**

Main Street Advisory Committee – Two (2) Year Term – Composed of eleven (11) members serving two-year terms: one (1) permanent member of the Corsicana Main Street staff; one (1) permanent member of the Navarro Council of Arts; two (2) members that own downtown businesses; and seven (7) members at-large. The duty of the committee is to

work collaboratively with the Main Street and Tourism Director to encourage downtown revitalization and create a work plan following the National Main Street four point approach of Economic Vitality, Design, Organization, and Promotion.

Amy Tidwell, Corsicana Main Street Staff	Permanent
Ashton Kantor	Permanent
Jasmine Saunders, Downtown Business Owner	2027
Christina Cerda, Downtown Business Owner	2026
Emily Green	2027
Barbara Kelley	2026
Sherry Clark	2027
Kamar Chambers	2027
Lee Lewis	2026
April Pomeroy	2027
Emily Lawhon	2026

Ex officio Member: Denise Harper

* Lee Lewis is completing the unexpired term of Zane Marsh.

Reports and Presentations:

- a. The discussion regarding Short-Term Rentals and Hotel Occupancy Tax was postponed.
- b. City Manager Jim Holgersson gave an update on the Animal Services Center project.

Council Member Jones resigned as Council Member of Precinct One as a matter of personal and civic protest. City Manager Holgersson and members of the Council thanked him for his service to the community.

Executive Session:

There was no executive session.

Adjourn:

There being no further business, Mayor Hill declared the meeting adjourned at **6:45 p.m.**

**Attested This, the 11th day
of August 2025**

**Attested This, the 11th day
of August 2025**

City Secretary

Mayor

***** ***** ***** ***** ***** ***** ***** *****

**CITY OF CORSICANA
COUNTY OF NAVARRO
STATE OF TEXAS**

**BUDGET WORK SESSION MEETING
CITY COUNCIL
TUESDAY, AUGUST 5, 2025, 10:30 A.M.**

The City of Corsicana, Texas City Council met in a Budget Work Session Meeting on Tuesday, August 5, 2025, at the Corsicana Public Library, Nancy Roberts Meeting Room, 100 N. 12th Street, Corsicana, Texas. The meeting was open to the public. Public participation was available by live broadcast on the City’s website, and by telephone or teleconference.

City Council Members Present:

Joe Hill	Mayor
Shayla Johnson	Council Member, Precinct Two
Chris Woolsey	Council Member, Precinct Three
Jeff Smith	Mayor Pro Tem and Council Member, Precinct Four

There is currently a vacancy for Council Member, Precinct One

Staff Present:

Jim Holgersson	City Manager
Mike Ryan	Fire Chief
Ron McGaha	Assistant Police Chief
Wade Gillen	Assistant Fire Chief
John Boswell	Economic Development Director
Terry Franks	Public Works Director
Darwin Myers	Director of Engineering
Val Rich	Finance Director
Jason Beard	Environmental Services Director
Sharla Allen	Parks and Recreation Director
Marianne Wilson	Library Director
Allie Hocutt	Human Resources/Civil Service Director
Brian Phillips	Utility Billing Manager
Amy Tidwell	Main Street Director
Brenda Contreras	Municipal Court Administrator
Justin Goodnight	Information Systems Director
Marcie Rosson	City Secretary

Mayor Hill called the meeting to order at 10:38 a.m.

Overview:

City Manager Holgersson and Finance Director Val Rich provided an overview of the Proposed Budget.

Presentations:

The following staff presented PowerPoint presentations to the Council:

- A. City Council, City Manager, City Secretary, Municipal Court, Legal- City Manager Holgersson
- B. Information Technology- Justin Goodnight
- C. Finance- Val Rich
- D. Human Resources-Allie Hocutt
- E. Economic Development- John Boswell

Staff broke for lunch at 11:45 a.m.

Presentations resumed at 12:16 p.m.

- F. City Engineering and Planning & Zoning Services- Darwin Myers
- G. Environmental Services- Jason Beard
- H. Utility Billing Services- Brian Phillips
- I. Parks and Recreation Services- Sharla Allen
- J. Public Works Services- Terry Franks
- K. Library Services- Marianne Wilson
- L. Main Street- Amy Tidwell

Council and Staff paused the meeting at 2:31 p.m. and resumed the meeting at 2:39 p.m.

- M. Fire Department/EMS Services- Chief Ryan
- N. Police Department Services- Assistant Chief McGaha

Five-year Capital Plan:

Finance Director Rich explained the plan for the next five years for capital projects.

Revenue Forecast:

Finance Director Rich explained the revenue sources and the forecast for Fiscal Year 2026.

Adjourn:

Mayor Hill adjourned the meeting at **4:38 p.m.**

**Attested This, the 11th day
of August 2025**

**Attested This, the 11th day
of August 2025**

City Secretary

Mayor

***** ***** ***** ***** ***** ***** *****

ITEM NO. 5

Date: August 11, 2025

Subject: **Public Forum**

Comments:

Recommendation: No action required.

ITEM NO. 6

Date: August 11, 2025

Subject: **Public Hearings**

Comments: N/A

Recommendation: N/A

ITEM NO. 7

Date: August 11, 2025

Subject: **Ordinances**

Comments: N/A

Recommendation: N/A

ITEM NO. 8A

Date: August 11, 2025

Subject: **Authorization to Begin Establishing Tax Rate**

Comments: The attached resolution authorizes the process of establishing a tax rate of **\$0.5091** for the budget year 2026 to support Corsicana's municipal government to begin. This tax rate will raise more money for property taxes and more money for maintenance and operations.

With approval of this resolution, the process will begin to establish the tax rate which includes: holding a public hearing on September 8, 2025, publishing the required legal notifications to the public, and final adoption of the tax rate.

Recommendation: Approve the resolution to begin the process of establishing the tax rate at **\$0.5091** for the budget year 2026.

MOTION:

I MOVE TO (APPROVE/DENY) THE RESOLUTION TO BEGIN THE PROCESS OF ESTABLISHING THE TAX RATE OF \$0.5091 FOR THE 2026 BUDGET YEAR, WHICH WILL RAISE MORE MONEY FOR PROPERTY TAXES AND MORE MONEY FOR MAINTENANCE AND OPERATIONS.

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CORSICANA, TEXAS, AUTHORIZING THE PROCESS TO BEGIN ESTABLISHING A TAX RATE OF \$0.5091 FOR THE 2026 BUDGET YEAR; WHICH WILL RAISE MORE MONEY FOR PROPERTY TAXES THAN THE 2025 BUDGET YEAR RATE OF \$0.4948, WHICH RAISES MORE MONEY FOR MAINTENANCE AND OPERATIONS.

WHEREAS, in accordance with the provisions of the laws of the State of Texas, the City Council will conduct one public hearing for the purpose of considering an increase in the total tax revenues of the City of Corsicana from properties on the tax roll in the preceding year; and

WHEREAS, the considered tax rate will raise more money for Maintenance and Operations than last year’s tax rate; and

WHEREAS, the current tax rate is \$0.4948 and the considered tax rate is \$0.5091; and

WHEREAS, the tax assessor/collector has calculated the tax rates as follows:

Maintenance and Operations (M&O) Tax Rate:	\$0.3612 per \$100
Debt Service (I&S) Tax Rate:	\$0.1479 per \$100
Total Considered Tax Rate for Fiscal Year 2025:	\$0.5091 per \$100
No-New-Revenue Tax Rate:	\$0.4776 per \$100
Voter-Approval Tax Rate:	\$0.5092 per \$100
De Minimis Tax Rate:	\$0.5184 per \$100

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Corsicana, Texas, authorizes the process to begin of establishing a tax rate of \$0.5091 for the 2026 budget year, which will raise more money for property taxes and more money for Maintenance and Operations.

PASSED, and **APPROVED** this the **11th** day of **August, 2025**, at a regular meeting of the City Council of the City of Corsicana, Texas, with the following record vote:

Joe Hill, Mayor:	_____
Vacant, Council Member:	_____
Shayla Johnson, Council Member:	_____
Chris Woolsey, Council Member:	_____
Jeff Smith, Mayor Pro Tem/Council Member:	_____

Joe Hill, Mayor

ATTEST:

Marcie Rosson, City Secretary

APPROVED AS TO FORM:

Kerri Anderson Donica, City Attorney

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

CITY OF CORSICANA (10)
 Taxing Unit Name
 200 N 12TH ST CORSICANA, TX 75110
 Taxing Unit's Address, City, State, ZIP Code

903-654-4800
 Phone (area code and number)
<https://www.cityofcorsicana.com>
 Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 2,642,502,223
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 2,642,502,223
4.	Prior year total adopted tax rate.	\$ 0.4948 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0 B. Prior year values resulting from final court decisions: - \$ 0 C. Prior year value loss. Subtract B from A. ³	\$ 0
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code §26.012(14)
² Tex. Tax Code §26.012(14)
³ Tex. Tax Code §26.012(13)
⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 2,642,502,223
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use prior year market value: \$ 953,550</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,066,647</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 3,020,197
11.	<p>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.</p> <p>A. Prior year market value: \$ 0</p> <p>B. Current year productivity or special appraised value: - \$ 0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 3,020,197
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 22,705,160
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 2,616,776,866
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 12,947,811
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 30,160
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 12,977,971
18.	<p>Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$ 2,728,617,545</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.¹² - \$ 32,171,878</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 2,696,445,667

⁵ Tex. Tax Code §26.012(15)

⁶ Tex. Tax Code §26.012(15)

⁷ Tex. Tax Code §26.012(15)

⁸ Tex. Tax Code §26.03(c)

⁹ Tex. Tax Code §26.012(13)

¹⁰ Tex. Tax Code §26.012(13)

¹¹ Tex. Tax Code §26.012, 26.04(c-2)

¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>52,952,732</u></p> <p>B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>52,952,732</u></p>	
20.	<p>Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.</p>	\$ <u>0</u>
22.	<p>Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰</p>	\$ <u>2,749,398,399</u>
23.	<p>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹</p>	\$ <u>0</u>
24.	<p>Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²</p>	\$ <u>32,277,640</u>
25.	<p>Total adjustments to the current year taxable value. Add Lines 23 and 24.</p>	\$ <u>32,277,640</u>
26.	<p>Adjusted current year taxable value. Subtract Line 25 from Line 22.</p>	\$ <u>2,717,120,759</u>
27.	<p>Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³</p>	\$ <u>0.4776</u> /\$100
28.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴</p>	\$ _____ /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit’s debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit’s debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)
¹⁴ Tex. Tax Code §26.01(c)
¹⁵ Tex. Tax Code §26.01(d)
¹⁶ Tex. Tax Code §26.012(6)(B)
¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
¹⁸ Tex. Tax Code §26.012(1-a)
¹⁹ Tex. Tax Code §26.04(d-3)
²⁰ Tex. Tax Code §26.012(6)
²¹ Tex. Tax Code §26.012(17)
²² Tex. Tax Code §26.012(17)
²³ Tex. Tax Code §26.04(c)
²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.3469 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,642,502,223
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 9,166,840
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year..... + \$ 20,611 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ 55,295 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function..... \$ -34,684 E. Add Line 31 to 32D.	\$ 9,132,156
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,717,120,759
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.3360 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose..... \$ 0 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose..... - \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.0000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 /\$100

²⁵ [Reserved for expansion]
²⁶ Tex. Tax Code §26.044
²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸	
	A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose.	\$ 0 _____
	B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender’s office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose.	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.0000 _____/\$100
	D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100.	\$ 0.0000 _____/\$100
E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.0000 _____/\$100	
38.	Rate adjustment for county hospital expenditures. ²⁹	
	A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year.	\$ 0 _____
	B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024.	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100.	\$ 0.0000 _____/\$100
	D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100.	\$ 0.0000 _____/\$100
E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.0000 _____/\$100	
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
	A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0 _____
	B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year	\$ 0 _____
	C. Subtract B from A and divide by Line 33 and multiply by \$100	\$ 0.0000 _____/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.0000 _____/\$100	
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.3360 _____/\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
	A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent	\$ 3,281,059 _____
	B. Divide Line 41A by Line 33 and multiply by \$100	\$ 0.1207 _____/\$100
C. Add Line 41B to Line 40.	\$ 0.4567 _____/\$100	
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.4726 _____/\$100

²⁸ Tex. Tax Code §26.0442
²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.0000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit’s budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 4,566,952</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 4,566,952
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 43,399
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 4,523,553
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 100.00 %</p> <p>B. Enter the prior year actual collection rate..... 100.10 %</p> <p>C. Enter the 2023 actual collection rate. 102.06 %</p> <p>D. Enter the 2022 actual collection rate. 100.08 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴</p>	100.08 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 4,519,937
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,749,398,399
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.1643 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.6369 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.0000 /\$100

³⁰ Tex. Tax Code §26.042(a)
³¹ Tex. Tax Code §26.012(7)
³² Tex. Tax Code §26.012(10) and 26.04(b)
³³ Tex. Tax Code §26.04(b)
³⁴ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.0000 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 3,513,442
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,749,398,399
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.1277 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4776 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.4776 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.6369 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.5092 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,749,398,399
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.0000 /\$100

³⁵ Tex. Tax Code §26.041(d)
³⁶ Tex. Tax Code §26.041(i)
³⁷ Tex. Tax Code §26.041(d)
³⁸ Tex. Tax Code §26.04(c)
³⁹ Tex. Tax Code §26.04(c)
⁴⁰ Tex. Tax Code §26.045(d)
⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.5092 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.⁴² The Foregone Revenue Amount for each year is equal to that year’s adopted tax rate subtracted from that year’s voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year’s current total value.⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value A. Voter-approval tax rate (Line 68) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.4949 /\$100 \$ 0.0273 /\$100 \$ 0.4676 /\$100 \$ 0.4948 /\$100 \$ -0.0272 /\$100 \$ 2,631,112,128 \$ 0
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.4749 /\$100 \$ 0.0509 /\$100 \$ 0.4240 /\$100 \$ 0.4526 /\$100 \$ -0.0286 /\$100 \$ 2,531,363,102 \$ 0
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0.0000 /\$100 \$ 0.0000 /\$100 \$ 0.0000 /\$100 \$ 0.5288 /\$100 \$ -0.5288 /\$100 \$ 0 \$ 0
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.0000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.5092 /\$100

⁴² Tex. Tax Code §26.013(b)
⁴³ Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)
⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
⁴⁵ Tex. Tax Code §26.0501(a) and (c)
⁴⁶ Tex. Local Gov’t Code §120.007(d)
⁴⁷ Tex. Local Gov’t Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁸ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.3360 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,749,398,399
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.0181 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1643 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.5184 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.4948 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.0000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.0000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,616,776,866
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 2,717,120,759
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.0000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ <u>0.5092</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.4776 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.5092 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 59

De minimis rate. \$ 0.5184 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit’s certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵⁴

print here ➔ MIKE DOWD
 Printed Name of Taxing Unit Representative

sign here ➔ _____
 Taxing Unit Representative _____
 Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

ITEM NO. 8B

Date: August 11, 2025

Subject: **Publication of Notice of Intention
Issuance of City of Corsicana, Texas, Combination Tax and Revenue
Certificates of Obligation, Series 2025**

Comments: The proposed resolution directs the City to give notice of the intention to issue certificates of obligation of the City of Corsicana, Texas. Notices will be published in the local newspaper for two consecutive weeks.

The proposed issuance would include self-supporting debt and ad valorem tax-backed debt. The self-supporting debt would include \$20,300,000 for Fire Equipment; constructing and improving streets; constructing and improving Parks and Recreation, Public Works, Animal Services, and Administrative facilities; and constructing and improving the City's waterworks and sewer systems.

Recommendation: Authorize the publication of Notice of Intention to issue City of Corsicana, Texas, Combination Tax and Revenue Certificates of Obligation, Series 2025.

MOTION:

I MOVE TO (APPROVE/DENY) AUTHORIZING THE PUBLICATION OF NOTICE OF INTENTION TO ISSUE CITY OF CORSICANA, TEXAS COMBINATION TAX AND REVENUE CERTIFICATES OF OBLIGATION, SERIES 2025.

RESOLUTION NO. _____

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
CORSICANA, TEXAS, DIRECTING PUBLICATION OF NOTICE OF
INTENTION TO ISSUE CITY OF CORSICANA, TEXAS COMBINATION
TAX AND REVENUE CERTIFICATES OF OBLIGATION, SERIES 2025;
ESTABLISHING AN EFFECTIVE DATE.**

WHEREAS, this City Council deems it advisable to give notice of intention to issue certificates of obligation of the City of Corsicana, Texas, as hereinafter provided; and

WHEREAS, it is hereby officially found and determined that the meeting at which this Resolution was passed, was open to the public and public notice of the time, place, and purpose of said meeting was given, all as required by Chapter 551, Texas Government Code.

**THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF
CORSICANA:**

1. That attached hereto is a form of the Notice of Intention to Issue City of Corsicana, Texas Combination Tax and Revenue Certificates of Obligation, Series 2025, the form and substance of which is hereby adopted and approved, and made a part of this Resolution for all purposes.

2. That the City Secretary shall cause said notice, in substantially the form attached hereto, to be published once a week for two consecutive weeks in a newspaper of general circulation in said City, with the date of the first publication to be at least forty-six (46) days before the date tentatively set for the passage of the ordinance authorizing the issuance of such certificates of obligation as shown in the notice.

3. That the City Secretary shall cause said notice, in substantially the form attached hereto, to be posted continuously on the City's Internet website for at least forty-five (45) days before the date tentatively set for the passage of the ordinance authorizing the issuance of the certificates of obligation as shown in the notice.

4. That this Resolution is intended to satisfy the official intent requirements set forth in section 1.150-2 of the rules and regulations of the United States Department of the Treasury.

5. That this Resolution shall become effective immediately upon its passage and approval.

PASSED and APPROVED by majority vote of the City Council of the City of Corsicana, Texas this **11th** day of **August, 2025**.

Joe Hill, Mayor

ATTEST:

Marcie Rosson, City Secretary

APPROVED AS TO FORM:

Kerri Anderson Donica, City Attorney

**CITY OF CORSICANA
NOTICE OF INTENTION TO ISSUE
CITY OF CORSICANA, TEXAS COMBINATION TAX AND REVENUE
CERTIFICATES OF OBLIGATION, SERIES 2025**

NOTICE IS HEREBY GIVEN that the City Council of the City of Corsicana, Texas, at its meeting to commence at 6:00 P.M. on Monday, October 27, 2025, at its regular meeting place in the Corsicana Government Center, 200 North 12th Street, Corsicana, Texas 75110, tentatively proposes to adopt an ordinance authorizing the issuance of interest bearing certificates of obligation, in one or more series, in an aggregate principal amount not to exceed \$20,300,000, for paying all or a portion of the City's contractual obligations incurred in connection with (i) acquiring, constructing, installing and equipping additions, extensions, renovations and improvements to the City's waterworks and sewer system; (ii) acquisition of vehicles and equipment for the fire department; (iii) constructing and improving streets, including related sidewalks, cycle paths, signage and signalization, landscaping, streetscaping, drainage, utility line relocations and the acquisition of land and rights-of-way therefor; (iv) acquiring, constructing, renovating, improving, installing and equipping park and recreational improvements; (v) renovating, improving and equipping existing municipal facilities for the public works department servicing the water and sewer, streets, sanitation, parks, equipment services, distribution and collections, and fleet departments and functions; (vi) renovating, improving and equipping existing municipal buildings for administrative offices to house governmental functions of the City; (vii) renovating, improving and equipping existing municipal building for animal shelter facility; and (viii) legal, fiscal, design and other professional fees in connection with such projects and the certificates of obligation. The City proposes to provide for the payment of such certificates of obligation from the levy and collection of ad valorem taxes in the City as provided by law, and from a pledge of surplus revenues of the City's combined waterworks and sewer system, remaining after payment of all operation and maintenance expenses thereof, and all debt service, reserve, and other requirements in connection with all of the City's revenue bonds or other obligations (now or hereafter outstanding), which are payable from all or any part of the net revenues of the City's combined waterworks and sewer system.

The maximum interest rate for the certificates of obligation will not exceed the maximum legal interest rate, the maximum maturity date for the certificates of obligation is February 15, 2045, and the estimated combined principal and interest required to pay the certificates of obligation to be authorized on time and in full is \$29,518,609.

The City currently has outstanding debt obligations secured and payable from ad valorem taxes equal to \$46,535,000 in principal amount and \$59,265,083 in combined principal and interest required to pay such outstanding debt obligations on time and in full.

The certificates of obligation are to be issued, and this notice is given, under and pursuant to the provisions of Texas Local Government Code, Subchapter C of Chapter 271.

In the event that the City Council will be unable to meet at the Corsicana Government Center on October 27, 2025, the City will post on its website, www.cityofcorsicana.com, information for persons to attend the meeting by telephone, teleconference or other electronic means.

Joe Hill, Mayor
CITY OF CORSICANA, TEXAS

ITEM NO. 9

Date: August 11, 2025

Subject: **Appointments/Miscellaneous Business**
Local Health Authority

Comments: It is necessary to appoint a Local Health Authority for the City of Corsicana. Dr. Dale K. Campbell, M.D. currently serves in this position for the City. The two-year term is due for renewal. This person mainly serves as the City's contact with the State for the dissemination of health alerts and advisories in a prompt and timely manner. Dr. Campbell has agreed to continue to serve another term as the City's Local Health Authority.

Recommendation: Confirm the Mayor's reappointment of Dr. Dale K. Campbell as the City's Local Health Authority.

MOTION:

I MOVE TO (APPROVE/DENY) THE MAYOR'S REAPPOINTMENT OF DR. DALE K. CAMPBELL AS THE CITY'S LOCAL HEALTH AUTHORITY.

ITEM NO. 10

Date: August 11, 2025

Subject: Reports and Presentations

Comments:

Presentation and open discussion on a short-term rental ordinance.

Recommendation: Accept the Reports and Presentations.

ITEM NO. 11

Date: August 11, 2025

Subject: Miscellaneous Announcements

Comments:

Mayor/Council/City Manager

Items to Mention:

The following are mandatory announcements:
(Mayor must announce dates of upcoming public hearings and date of vote on Property Tax Rate.)

Public Hearing Dates for Property Tax Rate and Budget:

- Date of Public Hearing on 2026 Budget (Monday): August 25, 2025
- Date of Public Hearing on 2026 Budget (Monday): September 8, 2025
- Date of Public Hearing on Property Tax Rate (Monday): September 8, 2025
- Date of Vote on Property Tax Rate (Monday): September 8, 2025

ITEM NO. 12 & 13

Date: August 11, 2025

Subject: **Executive Session**

- 12. EXECUTIVE SESSION:** The Council will recess into closed or executive session to receive attorney's advice on legal matters pursuant to Section 551.071 of the Texas Government Code, to deliberate on certain matters concerning real property pursuant to Section 551.072 of the Texas Government Code, and to discuss economic development negotiations pursuant to Section 551.087 of the Texas Government Code.
- 13. RETURN TO OPEN SESSION:** The Council will consider and act upon items discussed under Executive Session, as necessary.

Comments: N/A

Recommendation: N/A