

NOTICE OF REGULAR CITY COUNCIL MEETING

CITY OF YANTIS, TEXAS
6:00 P.M., AUGUST 26, 2025
YANTIS CITY HALL
103 CITY CIRCLE
YANTIS, TEXAS

Notice is hereby given that the City Council of the City of Yantis, Texas will hold a REGULAR MEETING at the above-named date, time, and location for the purpose of discussion, consideration, and action on all items listed below.

1. **CALL TO ORDER**
2. **INVOCATION**
3. **PLEDGE OF ALLEGIANCE**
4. **DISCUSS/CONSIDER ACTION:** YVFD Report (Wesley Crist)
5. **DISCUSS/CONSIDER ACTION:** Water/Sewer/Maintenance Report (David Freeman)
6. **DISCUSS/CONSIDER ACTION:** Update on Generator
7. **DISCUSS/CONSIDER ACTION:** Interlocal Agreement for Fiscal Year 2026
 - Fire Marshall
 - Emergency Management
8. **DISCUSS/CONSIDER ACTION:** 2024 Audit
9. **DISCUSS/CONSIDER ACTION:** 2025-2026 Proposed Budgets
10. **DISCUSS/CONSIDER ACTION:** Proposed Tax Rate CYA 2025
11. **DISCUSS/CONSIDER ACTION:** Re-schedule September Regular City Council Meeting for September 16, 2025
12. **DISCUSS/CONSIDER ACTION:** Update from Attorney
 - Sub-Division Ordinance
 - Permit Application
13. **DISCUSS/CONSIDER ACTION:** Consent Items
 - Minutes from Previous Meetings: June 24, 2025 & July 22, 2025
 - Review & Submit for June & July 2025 Financial Reports
 - Approval of July & August 2025 Paid & Due Bills

ADJOURN



MAYOR

NOTES TO THE AGENDA:

The Council may vote and/or act upon each of the items listed in this Agenda.

The Council reserves the right to retire into executive session concerning any of the items listed on this Agenda, whenever it is considered necessary and legally justified under the Open Meetings Act.

Persons with disabilities who plan to attend this meeting and who need assistance should contact Tonya Norris at (903) 383-2610 two working days prior to the meeting so that appropriate arrangements can be made.

If during the course of the meeting covered by this notice, the Council should determine that a closed or executive meeting or session of the Council is required, then such closed or executive meeting or session as authorized by Section 551.071 through 551.076 Texas Government Code will be held by the Council at the date, hour, and place given in this notice or as soon after the commencement of the meeting covered by this notice as the Council may conveniently meet in such closed or executive meeting or session concerning any and all subjects and for any and all purposes permitted by Sections 551.071 through 551.076 Texas Government Code. Should any final decision, or final vote be required in the opinion of the Council with regard to any matter considered in such closed or executive meeting or session, then such final action, final decision, or final vote shall be at either:

The open meeting covered by this notice upon the reconvening of this public meeting, or

At a subsequent public meeting of the Council upon notice therefore; as the Council shall determine.

This is to certify that I, **TONYA NORRIS**, posted this Agenda on the glass front door of the Yantis City Hall, 103 City Circle, Yantis, Texas, on the 26th day of AUGUST, 2025, at 8:00 AM.

City Secretary

UPDATE ON GENERATOR

Concrete slab has been poured at Well #4. Mayor Norris is going to have the generator serviced and replace all the belts, etc. It will then be moved and installed to run Well #4. No action was taken.

INTERLOCAL AGREEMENT FOR FISCAL YEAR 2026

Councilman Gammill moved to adopt the interlocal agreement allowing Wood County to appoint a Fire Marshal for the entire county to enforce orders and decrees withing a municipality in Wood County. Also, an interlocal agreement that will allow Wood County to appoint an Emergency Management Coordinator for the entire county to develop and coordinate the county-wide Emergency Management Plans as required by Texas Statues. Councilman Sharp seconded the motion. Motion carried (4-0)

2024 AUDIT

Councilman Judkins moved to accepted 2024 audit as presented from Malnory, McNeal & Company, PC. Councilman Gammill seconded the motion. Motion carried. (3-1) Councilmen Gammill, Sharp, and Judkins for the motion. Councilman Schmidt against the motion.

2025-2026 PROPOSED BUDGET

Proposed budgets were received by the city council for review. We will adopt budgets next month. No action was taken.

PROPOSED TAX RATE CYA 2025

The proposed tax rate is \$0.1385 per \$100 of value. The proposed tax rate would increase the total taxes in the City of Yantis by 3.82%. We will adopt the tax rate next month. No action was taken.

RE-SCHEDULE SEPTEMBER REGULAR CITY COUNCIL MEETING FOR SEPTEMBER 16, 2025

Due to the deadlines for tax rate adoption and budget approval, we need to move our regular scheduled City Council meeting up a week. Councilman Schmidt moved to re-schedule September Regular City Council meeting to Tuesday, September 16, 2025, and Councilman Sharp seconded the motion. Motion carried. (4-0)

UPDATE FROM ATTORNEY

Attorney Sarah Ross presented a draft of the Sub-Division Ordinance. There are still a few things to be ironed out. A list of concerns will be drafted and sent for discussion at next month's meeting and hopefully a final draft of the Ordinance will be ready in October. No action was taken.

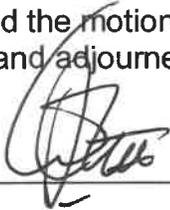
Permit application will be presented next month that mimics the guidelines for the City of Quitman as requested. The new application will be ready for approval next month. No action was taken.

CONSENT ITEMS:

- ***Minutes from June 24, 2025, regular meeting***
Councilman Gammill moved to approve the minutes, and Councilman Judkins seconded the motion. Motion carried. (4-0)
- ***Minutes from July 22, 2025, cancelled meeting.***
Councilman Judkins moved to approve the minutes, and Councilman Gammill seconded the motion. Motion carried. (4-0)
- ***Review & Submit for Audit June 2025 & July 2025 Financial Reports***
Councilman Sharp moved to approve the financial reports as presented and Councilman Judkins seconded the motion. Motion carried. (4-0)
- ***Approval of July & August Paid & Due Bills***
Councilman Gammill moved to pay the bills and Councilman Schmidt seconded the motion. Motion carried. (4-0)

ADJOURN

Councilman Schmidt moved to adjourn the meeting and Councilman Judkins seconded the motion. Motion carried. (4-0). Pro-Tem Mattox thanked everyone for coming and adjourned the meeting at 6:51 p.m.



MAYOR



CITY SECRETARY

Items for next agenda:

Generator
Proposed budget
Tax rate CYA 2025
Sub-division ordinance
Permit application

CITY COUNCIL REPORT

August 26, 2025

I. REPORT OF CALLS FOR THE MONTH:

- A. Calls for the month of June 2025 were Medicals-8, Meeting-1, Workdays-2, MVC-2, Hay Baler Fire-1, Investigation-2, Down Tree-1, Training-4, Physical Workout-6, Landing Zone-1, Mutual Aid Alba Trailer Fire-1, Gas Leak-1, Boot Drive-1. Total calls 31, total man hours were 225.25.
- B. Used 0 gallons of water for the month of June
- C. Calls for the month of July 2025 were Meeting -2, Medicals-8, Trainings-2, MVC-2, Brisket Cook-1, Down Trees-3, Mutual Aid Alba Trailer Fire-1, Fund Raiser-1, Control Burn-1, Workdays-2, Lawnmower Fire-1, ATV Accident-1, Childbirth-1, Motorcycle Accident-1. Total calls were 27, total man hours were 326.00
- D. Used 0 gallons of water for the month of July.

II. Training:

- A. We took part in training last month with UT Health.
- B. Before this class we could only administrate oxygen.
- C. Now we can do a lot more.
- D. We can assist with the E-pen, we can do a D-stick, we can hook a 12 lead for an EKG, hook up a Locus Devise, and stop the bleeding.
- E. Had the helicopter come in last Tuesday to do some training with them.

III. Fundraisers:

- A. The BBQ sandwich fundraiser went well.
- B. Went through 8 Briskets from 11:00 to 2:00.
- C. We are not going to do the BBQ event. Not with the IBCA, we may do one on our own.
- D. Still looking at doing a car show after first of the year.

IV. County Check:

- A. Mayor Norris and Secretary Norris signed the County contract, and it has been delivered to the County Auditor's office.
- B. The expense part has been listed, waiting on bank statement for this month to come in and it will be completed. I will then deliver it to the County Auditor's office.
- C. This may be the earliest that we have our paperwork turned in since Secretary Norris was doing it for us.
- D. We have depleted the County money for this year.

Submitted by: Wesley L. Child # 10

Date: August 26, 2025

YANTIS FIRE DEPARTMENT ACTIVITY REPORT

DATE:	INCIDENT:	MEMBERS RESPONDING:	TIME ON CALL:	TOTAL MAN HOURS:
6/1/2025	WORKOUT	3	1.00	3.00
6/3/2025	MEETING	12	2.00	24.00
6/4/2025	MEDICAL	1	1.00	1.00
6/4/2025	WORKOUT	2	0.50	1.00
6/5/2025	INVESTIGATION	8	0.25	2.00
6/5/2025	TRAINING	9	1.50	13.50
6/6/2025	MEDICAL	1	0.50	0.50
6/6/2025	WORKOUT	2	1.50	3.00
6/7/2025	LANDING ZONE	8	1.00	8.00
6/9/2025	GAS LEAK	5	1.00	5.00
6/10/2025	WORKDAY	2	5.00	10.00
6/10/2025	WORKOUT	1	1.50	1.50
6/10/2025	TRAINING	7	1.50	10.50
6/11/2025	MVC	2	1.50	3.00
6/11/2025	MEDICAL	1	0.50	0.50
6/11/2025	DOWN TREE	7	3.25	22.75
6/12/2025	WORKDAY	2	3.00	6.00
6/13/2025	INVESTIGATION	3	0.25	0.75
6/13/2025	MEDICAL	5	1.00	5.00
6/16/2025	M/A ALBA	8	0.50	4.00
6/17/2025	WORKOUT	1	0.50	0.50
6/17/2025	TRAINING	9	2.00	18.00
6/18/2025	WORKOUT	1	1.25	1.25
6/20/2025	MEDICAL	2	0.75	1.50
6/21/2025	BOOT DRIVE	6	4.00	24.00
6/22/2025	MEDICAL	8	0.50	4.00
6/22/2025	MEDICAL	6	0.50	3.00
6/23/2025	MVC	3	0.50	1.50
6/23/2025	TRAINING	9	4.50	40.50
6/27/2025	HAY BALER FIRE	5	0.50	2.50
6/28/2025	MEDICAL	1	0.50	0.50
TOTAL CALLS:				31
TOTAL MAN HOURS:				222.25

OFFICER'S SIGNATURE: *Stephen J. Christ # 1601*

YANTIS FIRE DEPARTMENT ACTIVITY REPORT

DATE:	INCIDENT:	MEMBERS RESPONDING:	TIME ON CALL:	TOTAL MAN HOURS:
7/1/2025	MEETING	10	2.00	20.00
7/1/2025	MEDICAL	10	1.00	10.00
7/6/2025	LAWN MOWER FIRE	6	0.50	3.00
7/6/2025	M/A ALBA RV FIRE	7	1.25	8.75
7/7/2025	MEDICAL	1	1.00	1.00
7/8/2025	MEETING	13	0.50	6.50
7/8/2025	TRAINING	12	2.00	24.00
7/9/2025	WORK DAY	1	1.00	1.00
7/11/2025	WORK DAY	2	4.00	8.00
7/11/2025	BRISKET COOK	5	14.00	70.00
7/11/2025	MEDICAL	5	1.00	5.00
7/11/2025	MEDICAL	5	0.75	3.75
7/12/2025	FUNDRAISER	13	7.50	97.50
7/12/2025	DOWN TREE	8	0.50	4.00
7/12/2025	CONTROL BURN	9	0.25	2.25
7/12/2025	DOWN TREE	9	0.25	2.25
7/12/2025	DOWN TREE	9	0.25	2.25
7/12/2025	MEDICAL	9	0.50	4.50
7/15/2025	TRAINING	9	2.00	18.00
7/17/2025	MEDICAL	4	1.00	4.00
7/19/2025	ATV ACCIDENT	6	0.50	3.00
7/21/2025	MEDICAL	1	1.00	1.00
7/23/2025	CHILD BIRTH	2	0.75	1.50
7/25/2025	MVC	3	0.50	1.50
7/25/2025	MEDICAL	1	1.00	1.00
7/30/2025	MOTORCYCLE ACCIDENT	5	1.25	6.25
7/31/2025	MVC	8	2.00	16.00

TOTAL CALLS: 27

TOTAL MAN HOURS: 326.00

OFFICER'S SIGNATURE: *Wesley L. Child #1601*

INTERLOCAL COOPERATION CONTRACT OR AGREEMENT

Pursuant to provisions of Chapter 791, Interlocal Cooperation Contracts, Section 791.011, State of Texas, Government Code, this contract entered into by and between Wood County, Texas acting herein by and through its duly elected and qualified County Judge, duly hereunto authorized by action of the Commissioners Court of Wood County, and the cities of Alba, Hawkins, Mineola, Quitman, Winnsboro and Yantis acting through their duly elected and qualified Mayors respectively, duly hereunto authorized by action of their respective City Councils of said cities, witnesses as follows:

1. Wood County will appoint a Fire Marshal for the entire county to enforce orders and decrees within a municipality in Wood County. The Emergency Management Coordinator will be an employee of Wood County.

2. Wood County shall provide necessary administrative support for the continued cooperation and advisory capacity there only on request.

Said parties are in agreement to the above terms of this contract or agreement.

City of Alba by _____ Date _____

City of Hawkins by _____ Date _____

City of Mineola by _____ Date _____

City of Quitman by _____ Date _____

City of Winnsboro by _____ Date _____

City of Yantis by _____  _____ Date _____

Accepted and Agreed Upon by:

Wood County by _____ Date _____

INTERLOCAL COOPERATION CONTRACT OR AGREEMENT

Pursuant to provisions of Chapter 791, Interlocal Cooperation Contracts, Section 791.011, State of Texas, Government Code, this contract entered into by and between Wood County, Texas acting herein by and through its duly elected and qualified County Judge, duly hereunto authorized by action of the Commissioners Court of Wood County, and the cities of Alba, Hawkins, Mineola, Quitman, Winnsboro and Yantis acting through their duly elected and qualified Mayors respectively, duly hereunto authorized by action of their respective City Councils of said cities, witnesses as follows:

1. Wood County will provide a county-wide Emergency Management Plan.
2. Wood County will appoint an Emergency Management Coordinator for the entire county to develop and coordinate the county-wide Emergency Management Plan as required by Texas Statutes. The Emergency Management Coordinator will be an employee of Wood County.
3. Wood County shall provide necessary administrative support for the continued development and implementation of the Emergency Management plan through the activities of the County Coordinator.
4. The Cities of Wood County named above shall annually contribute a collective amount of \$19,419.00 for the development and implementation activities of the Emergency Management Coordinator. Said Cities' annual contribution shall be divided on a pro-rata basis, based on the Cities' populations. The Cities' contribution will first be expended in support of the County Coordinator operation, after which the County budget monies will provide the bulk of the funds needed. In the event that less than the Cities' contribution of \$19,419.00 is expended in support of the Emergency Management Program during FY 2026, then the balance of the Cities' funds will be reimbursed to them on a pro-rata basis, based on the cities' populations.

FY2026*

City of Alba	\$ 693.00
City of Hawkins	2,136.00
City of Mineola	7,260.00
City of Quitman	3,189.00
City of Winnsboro	5,617.50
City of Yantis	<u>523.50</u>
 Total	 \$19,419.00

* - Pro-ration updated in FY2009, based on 2003 estimated populations.

Said parties are in agreement to the above terms of this contract or agreement.

City of Alba by _____ Date _____

City of Hawkins by _____ Date _____

City of Mineola by _____ Date _____

City of Quitman by _____ Date _____

City of Winnsboro by  _____ Date _____

Proposed Operating Budget for the City of Yanlis 2025-2026

Estimated Operating Income	2024-2025 PROPOSED BUDGET	2024-2025 YTD TOTALS (10 MONTHS)	Current Year Avg * 12	2025-2026 PROPOSED BUDGET
City Taxes	\$ 43,800.00	\$ 45,317.37	\$ 54,380.84	\$ 48,550.00
Community Center	\$ 3,500.00	\$ 3,180.00	\$ 3,816.00	\$ 3,500.00
Franchise	\$ 36,000.00	\$ 32,211.86	\$ 38,654.23	\$ 36,500.00
Interest	\$ 625.00	\$ 425.63	\$ 510.76	\$ 150.00
Miscellaneous Income	\$ 250.00	\$ 719.49	\$ 863.39	\$ 500.00
Rent	\$ 4,800.00	\$ 4,000.00	\$ 4,800.00	\$ 4,800.00
Sales Tax	\$ 140,000.00	\$ 122,746.19	\$ 147,295.43	\$ 150,000.00
Total Estimated Income	\$ 228,975.00	\$ 208,600.54	\$ 250,320.65	\$ 245,800.00

Estimated Operating Expenses

Appraisal Dist.Fee	\$ 1,150.00	\$ 1,473.00	\$ 1,767.60	\$ 1,500.00
Audit	\$ 8,000.00	\$ 15,750.00	\$ 18,900.00	\$ 8,500.00
Community Center	\$ 1,575.00	\$ -	\$ -	\$ -
Education	\$ 1,000.00	\$ -	\$ -	\$ 1,000.00
Election	\$ 2,500.00	\$ -	\$ -	\$ 2,500.00
Emergency Management Plan	\$ 550.00	\$ 523.50	\$ 628.20	\$ 550.00
Employee Bonus	\$ 8,400.00	\$ 8,400.00	\$ 10,080.00	\$ 9,000.00
Equipment Repair/Purchase	\$ 7,250.00	\$ 9,543.98	\$ 11,452.78	\$ 7,700.00
Insurance	\$ 7,000.00	\$ 8,043.96	\$ 9,652.75	\$ 9,000.00
Lease	\$ 10,500.00	\$ 17,938.05	\$ 21,525.66	\$ 15,000.00
Miscellaneous	\$ 500.00	\$ 50.00	\$ 60.00	\$ 500.00
Oil Mix	\$ 2,500.00	\$ -	\$ -	\$ 1,500.00
Repair	\$ 8,500.00	\$ 25,361.32	\$ 30,433.58	\$ 10,000.00
Social Security & Withholding	\$ 5,000.00	\$ 5,298.36	\$ 6,356.03	\$ 7,000.00
Supplies	\$ 25,000.00	\$ 16,181.44	\$ 19,417.73	\$ 20,000.00
Telephone	\$ 4,800.00	\$ 3,861.39	\$ 4,633.67	\$ 4,650.00
TML & ETCG Dues	\$ 1,000.00	\$ 751.00	\$ 901.20	\$ 1,000.00
Utilities	\$ 6,250.00	\$ 4,728.56	\$ 5,674.27	\$ 5,700.00
Wages	\$ 80,000.00	\$ 71,100.82	\$ 85,320.98	\$ 90,000.00
WCIC	\$ -	\$ -	\$ -	\$ -
Wood County Tax Collection	\$ 700.00	\$ -	\$ -	\$ 700.00
Yanlis Economic Development Corp.	\$ 47,000.00	\$ 40,915.43	\$ 49,086.52	\$ 50,000.00
Total Estimated Expenses	\$ 228,975.00	\$ 229,920.81	\$ 275,904.97	\$ 245,800.00

Proposed Operating Budget for the Yantis Water Dept. 2025-2026

Estimated Operating Income	2024-2025 PROPOSED BUDGET			2024-2025 YTD TOTALS (10 MONTHS)			Current Year Avg * 12			2025-2026 PROPOSED BUDGET		
Deposit on Meters	\$	6,800.00	\$	4,200.00	\$	5,040.00	\$	5,040.00	\$	5,040.00	\$	5,040.00
Garbage	\$	84,000.00	\$	69,931.74	\$	83,918.09	\$	83,918.09	\$	85,000.00	\$	85,000.00
Interest	\$	675.00	\$	339.89	\$	407.87	\$	407.87	\$	150.00	\$	150.00
Late Charge	\$	6,800.00	\$	6,005.55	\$	7,206.66	\$	7,206.66	\$	500.00	\$	500.00
Miscellaneous Income	\$	500.00	\$	545.43	\$	654.52	\$	654.52	\$	6,000.00	\$	6,000.00
Sales Tax from Garbage	\$	5,800.00	\$	4,909.06	\$	5,890.87	\$	5,890.87	\$	6,000.00	\$	6,000.00
Sewage Income	\$	61,000.00	\$	52,114.50	\$	62,537.40	\$	62,537.40	\$	62,500.00	\$	62,500.00
Tapping Fees	\$	-	\$	1,200.00	\$	1,440.00	\$	1,440.00	\$	-	\$	-
Water Income	\$	175,000.00	\$	151,531.34	\$	181,837.61	\$	181,837.61	\$	181,000.00	\$	181,000.00
Total Estimated Income	\$	340,575.00	\$	290,777.51	\$	348,933.01	\$	348,933.01	\$	347,400.00	\$	347,400.00

Estimated Operating Expenses

Audit	\$	8,000.00	\$	15,750.00	\$	18,900.00	\$	18,900.00	\$	8,500.00
Auto Fuel/Repair/Maintenance	\$	7,000.00	\$	6,975.00	\$	8,370.00	\$	8,370.00	\$	8,400.00
Education	\$	1,200.00	\$	800.00	\$	960.00	\$	960.00	\$	1,200.00
Engineer	\$	2,500.00	\$	-	\$	-	\$	-	\$	2,500.00
Garbage	\$	63,125.00	\$	57,054.82	\$	68,465.78	\$	68,465.78	\$	68,500.00
Grant Matching Funds	\$	-	\$	-	\$	-	\$	-	\$	-
Insurance	\$	7,000.00	\$	7,204.96	\$	8,645.95	\$	8,645.95	\$	9,000.00
Loan Payment (Sewer Repairs)	\$	48,000.00	\$	40,000.00	\$	48,000.00	\$	48,000.00	\$	48,000.00
Miscellaneous	\$	2,500.00	\$	235.00	\$	282.00	\$	282.00	\$	2,500.00
Postage	\$	2,500.00	\$	2,167.69	\$	2,601.23	\$	2,601.23	\$	2,650.00
Refund on Meters	\$	2,000.00	\$	1,761.77	\$	2,114.12	\$	2,114.12	\$	2,200.00
Repair	\$	55,000.00	\$	42,035.63	\$	50,442.76	\$	50,442.76	\$	54,100.00
Salaries	\$	55,000.00	\$	41,539.91	\$	49,847.89	\$	49,847.89	\$	60,000.00
Sales Tax on Garbage	\$	7,500.00	\$	6,160.80	\$	7,392.72	\$	7,392.72	\$	7,500.00
Sewage Permits	\$	2,000.00	\$	6,055.00	\$	7,266.00	\$	7,266.00	\$	2,000.00
Sewage Test	\$	9,500.00	\$	6,566.00	\$	7,879.20	\$	7,879.20	\$	9,600.00
Social Security & Withholding	\$	4,500.00	\$	9,185.41	\$	11,022.49	\$	11,022.49	\$	11,000.00
Supplies	\$	30,000.00	\$	13,873.74	\$	16,648.49	\$	16,648.49	\$	20,000.00
Texas Workforce Commission	\$	1,000.00	\$	(138.82)	\$	(166.58)	\$	(166.58)	\$	1,000.00
Utilities	\$	28,500.00	\$	20,577.28	\$	24,692.74	\$	24,692.74	\$	25,000.00
Water Permits	\$	900.00	\$	814.40	\$	977.28	\$	977.28	\$	1,000.00
Water Test	\$	2,500.00	\$	1,571.00	\$	1,895.20	\$	1,895.20	\$	2,500.00
Well Rent	\$	250.00	\$	-	\$	-	\$	-	\$	250.00
Total Estimated Expenses	\$	340,575.00	\$	280,189.39	\$	336,227.27	\$	336,227.27	\$	347,400.00

Proposed Operating Budget for the Yanis EDC 2025-2026

Estimated Operating Income

	2024-2025 PROPOSED BUDGET	2024-2025 YTD TOTALS (10 MONTHS)	Current Year Avg * 12	2025-2026 PROPOSED BUDGET
Tax Revenues	\$ 47,000.00	\$ 40,915.43	\$ 49,098.52	\$ 50,000.00
Interest	\$ 800.00	\$ 580.64	\$ 696.77	\$ 80.00
Total Estimated Income	\$ 47,800.00	\$ 41,496.07	\$ 49,795.28	\$ 50,080.00

Estimated Operating Expenses

Advertising & Lateral Notices	\$ 5,000.00	\$ -	\$ -	\$ 5,000.00
Miscellaneous	\$ 500.00	\$ -	\$ -	\$ 500.00
Economic Development Agenda				
A. Project #1 - Mural Project	\$ 24,825.00	\$ 12,000.00	\$ 14,400.00	\$ 25,000.00
B. Project #2 -	\$ 7,500.00	\$ -	\$ -	\$ 9,280.00
C. Project #3 - Park Upgrades	\$ 7,500.00	\$ -	\$ -	\$ 9,280.00
Office Supplies	\$ -	\$ -	\$ -	\$ -
Postage	\$ -	\$ -	\$ -	\$ -
Secretary's Pay/Expenses	\$ 725.00	\$ 704.14	\$ 844.97	\$ 1,000.00
Training/Travel	\$ 1,500.00	\$ -	\$ -	\$ -
TEDC/TEDESTIA Dues	\$ 250.00	\$ -	\$ -	\$ -
Total Estimated Expenses	\$ 47,800.00	\$ 12,704.14	\$ 15,244.97	\$ 50,060.00

Notice of Tax Rate (50-212)

Preparation Information

ACT Tip: If you are creating notices for more than one entity you can automatically store the Preparer's Name menu, clicking on the User tab, and entering the information in the Worksheet Defaults screen.

Preparer's Name:

Title:

Date Prepared:

Website for Inspection:

Last Year's Tax Revenue:

Last year's taxable value: 32,623,441

TF adjustment: 0

Last year's tax rate: 0.1420

Taxes refunded for years preceding 2024: 0

Last year's tax levy: 46,325

This Year's Tax Revenue, Excluding New Property

This year's total taxable value, excluding new property: 34,592,763

This year's proposed tax rate: 0.1385

This year's tax levy: 47,911

This Year's Tax Revenue, Including New Property:

This year's total taxable value: 34,904,453

This year's proposed tax rate: 0.1385

This year's tax levy: 48,343

Small Taxing Unit Notice

The City of Yantis will hold a meeting at 6 pm on September 16, 2025 at Yantis City Hall Yantis Texas to consider adopting a proposed tax rate for tax year 2025. The proposed tax rate is \$0.1385 per \$100 of value.

The proposed tax rate would increase total taxes in City of Yantis by 3.82%.

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Yantis

903-383-2610

Taxing Unit Name

Phone (area code and number)

PoBox 245 Yantis 75497

cityofyantis.com

Taxing Unit's Address, City, State, ZIP Code

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	\$ 32,623,441
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.	\$ 32,623,441
4.	Prior year total adopted tax rate.	\$ 0.1420 /\$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.	\$ 32,623,441
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.	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.	
	A. Absolute exemptions. Use prior year market value: \$ 104,460	
	B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 0	
	C. Value loss. Add A and B. ⁶	\$ 104,460
11.	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.	
	A. Prior year market value: \$ 0	
	B. Current year productivity or special appraised value: - \$ 0	
	C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 104,460
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.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 32,518,981
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 46,176
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	\$ 0
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 46,176
18.	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	
	A. Certified values: \$ 34,904,453	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____	
	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	
	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 23 below. ¹² - \$ 0	
	E. Total current year value. Add A and B, then subtract C and D.	\$ 34,904,453

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.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
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 \$ 0	\$ 0
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 + \$ 0	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 0
20.	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	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 34,904,453
22.	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. ¹⁸	\$ 0
23.	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. ¹⁹	\$ 311,690
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 311,690
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 34,592,763
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.1334 /\$100
27.	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. ²¹	\$ _____ /\$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.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.1420 /\$100
29.	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> .	\$ 32,623,441

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)
¹⁸ Tex. Tax Code §26.012(17)
¹⁹ Tex. Tax Code §26.012(17)
²⁰ Tex. Tax Code §26.04(c)
²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$ 46,325
31.	Adjusted prior year levy for calculating NNR M&O rate.	
	<p>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..... + \$ 0</p> <p>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..... - \$ 0</p> <p>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</p> <p>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..... \$ 0</p> <p>E. Add Line 30 to 31D.</p>	\$ 46,325
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 34,592,763
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.1339 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>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</p> <p>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</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ 0.0000 /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>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 _____</p> <p>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 _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 _____ /\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ 0.0000 _____ /\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.0000 _____ /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>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 _____</p> <p>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 _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.0000 _____ /\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ 0.0000 _____ /\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.0000 _____ /\$100
38.	<p>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.</p> <p>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 _____</p> <p>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 _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ 0.0000 _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.0000 _____ /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.1339 _____ /\$100
40.	<p>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.</p> <p>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 \$ 0 _____</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ 0.0000 _____ /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.1339 _____ /\$100
41.	<p>Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.1385 _____ /\$100

²⁵ Tex. Tax Code §26.0442
²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 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 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0.0000 /\$100
42.	<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.²⁸</p> <p>Enter debt amount \$ 0</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. \$ 0</p>	\$ 0
43.	<p>Certified prior year excess debt collections. Enter the amount certified by the collector.²⁹</p>	\$ 0
44.	<p>Adjusted current year debt. Subtract Line 43 from Line 42E.</p>	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³⁰ 0.00 %</p> <p>B. Enter the prior year actual collection rate. 0.00 %</p> <p>C. Enter the 2023 actual collection rate. 0.00 %</p> <p>D. Enter the 2022 actual collection rate. 0.00 %</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%.³¹</p>	0.00 %
46.	<p>Current year debt adjusted for collections. Divide Line 44 by Line 45E.</p>	\$ 0
47.	<p>Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$ 34,904,453
48.	<p>Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$ 0.0000 /\$100
49.	<p>Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.</p>	\$ 0.1385 /\$100
D49.	<p>Disaster Line 49 (D49): 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 D41. Add Line D41 and 48.</p>	\$ 0.0000 /\$100

²⁷ Tex. Tax Code §26.042(a)
²⁸ Tex. Tax Code §26.012(7)
²⁹ Tex. Tax Code §26.012(10) and 26.04(b)
³⁰ Tex. Tax Code §26.04(b)
³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	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
51.	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. ³² 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
52.	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. ³³ 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 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - 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.	\$ 0
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 34,904,453
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.0000 /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.1334 /\$100
56.	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 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.1334 /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1385 /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.1385 /\$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
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 34,904,453
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0.0000 /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.1385 /\$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.³⁹ 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.⁴⁰

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;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² 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.⁴³

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	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)	\$ 0.1430 /\$100
	B. Unused increment rate (Line 67)	\$ 0.0002 /\$100
	C. Subtract B from A	\$ 0.1428 /\$100
	D. Adopted Tax Rate	\$ 0.1420 /\$100
	E. Subtract D from C	\$ 0.0008 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 32,610,457
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 260
64.	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)	\$ 0.1452 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.1452 /\$100
	D. Adopted Tax Rate	\$ 0.1451 /\$100
	E. Subtract D from C	\$ 0.0001 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 29,247,086
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 29
65.	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)	\$ 0.1643 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0006 /\$100
	C. Subtract B from A	\$ 0.1637 /\$100
	D. Adopted Tax Rate	\$ 0.1636 /\$100
	E. Subtract D from C	\$ 0.0001 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 22,360,313
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 22
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 311 /\$100
67.	2025 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.0008 /\$100
68.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ 0.1393 /\$100

³⁹ Tex. Tax Code §26.013(b)
⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
⁴¹ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)
⁴² Tex. Tax Code §526.0501(a) and (c)
⁴³ Tex. Local Gov’t Code §120.007(d)
⁴⁴ 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.⁴⁵ 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.⁴⁶

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.1339 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 34,904,453
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 1.4324 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.0000 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.5663 /\$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.⁴⁷

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.⁴⁸

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
74.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.1420 /\$100
75.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁴⁹ 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. ⁵⁰ 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
76.	Increase in 2024 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ 0.0000 /\$100
77.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 32,518,981
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ 0
79.	Adjusted 2024 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 34,592,763
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵⁰	\$ 0.0000 /\$100

⁴⁵ Tex. Tax Code §26.012(8-a)

⁴⁶ Tex. Tax Code §26.063(a)(1)

⁴⁷ Tex. Tax Code §26.042(b)

⁴⁸ Tex. Tax Code §26.042(f)

⁴⁹ Tex. Tax Code §26.042(c)

⁵⁰ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ 0.1393 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

- No-new-revenue tax rate.** \$ 0.1334 /\$100
 As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.1393 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
 Indicate the line number used: 68
- De minimis rate.** \$ 1.5663 /\$100
 If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: 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.¹¹

print here ▶ Angela Luman Tax Assessor/collector
Carol Taylor Tax Assessor-Collector
 Printed Name of Taxing Unit Representative

sign here ▶ Angela Luman _____ Date 7/31/25

¹¹ Tex. Tax Code §§26.04(c-2) and (d-2)