



# TOWN COUNCIL REGULAR MEETING

Wednesday, August 20, 2025 at 6:00 PM  
Fulton Council Chambers, 201 N. 7th Street

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## AGENDA

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### CALL TO ORDER

**PLEDGE OF ALLEGIANCE – U.S. Flag and Texas Flag**

**OBSERVE A MOMENT OF SILENCE/PRAAYER**

### CITIZENS TO BE HEARD (PUBLIC FORUM)

*Public participation is valued and at this time, comments limited to three (3) minutes will be taken from persons who have signed the Speaker's Card located on the table inside the Council Chambers and delivered to the City Secretary before the meeting begins. Written comments received by submission to the City Secretary in person or emailed to [citysec@fultontexas.org](mailto:citysec@fultontexas.org) by 3:00 p.m. on the day of the meeting, on any subject matter that is not on the agenda, will be read and summarized in the minutes of the meeting. Persons wishing to address the Council and who have registered using the Speaker's Card will have up to three (3) minutes to speak. In accordance with the Open Meetings Act, Council may not discuss or take action on any item that has not been posted on the agenda. While civil public criticism is not prohibited; disorderly conduct or disturbance of the peace as prohibited by law shall be cause for the chair to terminate the offender's time to speak.*

### PROCLAMATION

- 1.** Proclamation in recognition of the Texas Navy's contribution to our state and establishing the week of September 13 - 20, 2025 as Texas Navy Week.

### CONSENT AGENDA

*All consent agenda items listed are considered to be routine by the Town Council and will be enacted by one motion. There will be no separate discussion of these items unless a council Member so requests, in which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.*

- 2.** Discuss/Approve/Disapprove minutes of the Budget Workshop and Regular Meeting held on August 6, 2025.
- 3.** Discuss/Approve/Disapprove the July 2025 financials.

### ITEMS FOR CONSIDERATION

- 4.** Discuss/Approve/Disapprove the proposed 2025 - 2026 Fiscal Year Tax Rate of .265052/\$100.

5. **Discuss/Approve/Disapprove** a one percent (1%) cost of living adjustment (COLA) for the Town of Fulton employees in Fiscal Year 2025 - 2026.
6. **Discuss/Approve/Disapprove** scheduling a public hearing on the proposed Fiscal Year 2025 - 2026 Budget: September 22, 2025.
7. **Discuss/Approve/Disapprove** scheduling a public hearing to adopt the Fiscal Year 2025 - 2026 Tax Rate: September 22, 2025.

## **CLOSED SESSION**

*The Town Council may elect to go into closed session pursuant to Chapter 551, Government Code on any Agenda item where appropriate and particularly Sections 551.071 (consultation with attorney) and 551.074 (personnel matters), Government Code.*

## **OPEN SESSION**

*Discuss/Approve/Disapprove any and all action necessary with regard to the preceding matter(s).*

## **ANNOUNCEMENTS**

8. Mayor's Update.
9. The next Regular Fulton Town Council Meeting will be held Wednesday, September 3, 2025, beginning at 6:00 pm.

**EXECUTIVE SESSION - PUBLIC NOTICE** is given that the Town Council may elect to go into executive session at any time during the meeting in order to discuss any matters listed on the agenda when authorized by the Open Meetings Act, Chapter 551, Texas Government Code. If the Council elects to go into executive session regarding an agenda item, the section or sections of the Open Meetings Act authorizing the executive session will be publicly announced by the Mayor. The Council may deliberate and take action in open session on any issue that may be discussed in executive session.

## **ADJOURNMENT**

## **NOTICE**

*This facility is wheelchair accessible and accessible parking spaces are available. Requests for accommodations or interpretive services must be made 48 hours prior to this meeting. Please contact the City Secretary's office at 361/729-5533 or by email at citysec@fultontexas.org for further information. Braille Is Not Available. The Town of Fulton reserves the right to convene into Closed Session under Government Code 551.071-551.074 and 551-086.*

## **CERTIFICATION**

*I certify that the above notice of meeting was posted at Town Hall, 201 N. Seventh Street, Fulton, Texas, on Thursday, August 14, 2025, at 4:00 p.m., and at the U.S. Post Office located at 301 Cactus Street, Fulton, Texas. I further certify that the following News Media were properly notified of this meeting as stated above: The Rockport Pilot.*

**/S/ Stephanie Garcia, City Secretary**

# PROCLAMATION

## Texas Navy Week in Aransas County

September 13-20, 2025

During the period leading up to the Texas Revolution, the Texians realized that a naval force was necessary to guard the Gulf of Mexico and defend the coast against incursions by the Mexican Navy. Four ships — *Liberty*, *Independence*, *Invincible*, and *Brutus* — became the First Texas Navy. Though none of the ships survived the conflict, the First Texas Navy helped to secure a decisive victory at San Jacinto by forcing Santa Anna to approach the Texians overland via long marches through inhospitable terrain.

As the revolution continued, the Provisional Government recognized the continuing need for a maritime force and established the Second Texas Navy with seven vessels, including the steamship *Zavala*. The Second Texas Navy played an important role in the outcome, protecting supply lines with the United States, primarily from New Orleans, and other countries while blocking vessel traffic from Mexico. In 1843, although outmanned and outgunned, the Texian fleet defied all odds when its sailing vessels defeated Mexican steamships at the Battle of Campeche. Over time, all seven of the vessels were lost, and the only artifacts from those ships are scraps of the boiler from the *Zavala*, which now reside here in Rockport at the Texas Maritime Museum.

The men of the Texas Navy exemplified the strength, honor, and courage that define the people of Texas, and their memory will live forever in the annals of Texas history. In 1936, Former President Theodore Roosevelt said of the Texas Navy, "...it's no exaggeration to say that without it there would probably have been no Lone Star Republic and possibly the State of Texas would still be part of Mexico."

In 1958, Governor Price Daniel reactivated the Texas Navy, and the organization is now known as the Texas Navy Association. Its mission is: "To preserve and promote an appreciation of the historic character and heroic acts of the Texas Navy. To promote travel by visitors to historical sites and areas in which the Texas Navy operated. To conduct, in the broadest sense, a public relations campaign to create a responsible and accurate image of Texas. And, to encourage Texas communities, organizations, and individuals, as well as governmental entities, to participate with actions and money in pursuit of these objectives."

Today, in the City of Rockport in Aransas County, the Texas Maritime Museum, the official maritime museum of the state, carries on the Texas Navy mission as part of its broad slate of programs that focus on showcasing the maritime history of our state. The Museum is also the homeport to the TNS *Zavala* Squadron of the Texas Navy Association, the only Texas museum to have that connection to our state's maritime history.

Each year, on the third Saturday of September, Texas celebrates Texian Navy Day to remember the brave sailors who helped make Texas a bastion of liberty and opportunity. This year, the Texas Maritime Museum will honor the Texas Navy with a program at the museum on

September 13 and an expanded Texas Navy exhibit that will be in place through the end of the year.

In recognition of the Texas Navy’s contributions to our state, we hereby proclaim that September 13, 2025, through September 20, 2025, is recognized as Texas Navy Week in the Town of Fulton.

***IN WITNESS WHEREOF**, I have hereunto set my signature and the seal of the Town of Fulton, this 7<sup>th</sup> day of May 2025.*

\_\_\_\_\_  
*Kelli Cole, Mayor*

ATTEST:

\_\_\_\_\_  
Stephanie Garcia, City Secretary



**TOWN COUNCIL BUDGET WORKSHOP  
AND REGULAR MEETING**  
Wednesday, August 06, 2025 at 6:00 PM  
Fulton Council Chambers, 201 N. 7th Street

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**MINUTES**

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**CALL TO ORDER**

**PRESENT**

Mayor Kelli Cole  
 Mayor Pro Tem Robert Loflin  
 Place 2 Chris Garis Place  
 Place 3 MaryAnn Pahmiyer  
 Place 4 Margo Nielsen  
 Place 5 Laura McCorkle

**STAFF PRESENT**

Stephanie Garcia, City Secretary  
 Ty Gerstenberger, Chief  
 Steven Robertson, Comptroller  
 Matt Olenick, Director of Operations

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

**PLEDGE OF ALLEGIANCE – U.S. Flag and Texas Flag**

Mayor Cole led everyone in the pledges.

**OBSERVE A MOMENT OF SILENCE/PRAAYER**

Mayor Cole led everyone in a moment of silence.

**CITIZENS TO BE HEARD (PUBLIC FORUM)**

*Public participation is valued and at this time, comments limited to three (3) minutes will be taken from persons who have signed the Speaker's Card located on the table inside the Council Chambers and delivered to the City Secretary before the meeting begins. Written comments received by submission to the City Secretary in person or emailed to [citysec@fultontexas.org](mailto:citysec@fultontexas.org) by 3:00 p.m. on the day of the meeting, on any subject matter that is not on the agenda, will be read and summarized in the minutes of the meeting. Persons wishing to address the Council and who have registered using the Speaker's Card will have up to three (3) minutes to speak. In accordance with the Open Meetings Act, Council may not discuss or take action on any item that has not been posted on the agenda. While civil public criticism is not prohibited; disorderly conduct or disturbance of the peace as prohibited by law shall be cause for the chair to terminate the offender's time to speak.*

Kathy Kane requested to be heard during the workshop at item number 7.

## BUDGET WORKSHOP

1. Presentations and general discussion of Hotel Occupancy Tax (HOT) fund request from the Rockport-Fulton Chamber of Commerce.

Mayor Cole read the item. Shelly Stuart introduced herself and discussed the changes within the Chamber and the running of the Visitor Center. She also discussed the advertising for the Town that was done through the Visitor Center during the year. She introduced Diane Purdue as the Visitor Center Manager. Alderwoman Nielson inquired about the change in the Chamber. Mrs. Stuart addressed her questions.

2. Presentations and general discussion of Hotel Occupancy Tax (HOT) fund request from the Aransas County Council on Aging.

Mayor Cole read the item. Debbie Thompson introduced herself and informed the Council of what they do and how they are planning to spend the funds requested. She also mentioned that they keep up with the zip codes of the people that attend their yearly fundraiser which helps to show how the event advertises for the Town. Alderwoman McCorkle commented on the quality of the meals. Chief Gerstenberger also commented on the good of the entity. Mrs. Thompson indicated they prepare approximately 200 meals a day.

3. Presentations and general discussion of Hotel Occupancy Tax (HOT) fund request from the Texas Maritime Museum.

Mayor Cole read the item. Michael Ables introduced himself and gave a brief overview of the Maritime organization. He informed the Council what they do at the museum for the community. He indicated that 83% of people come to the museum and there has been a 79% increase in their membership. Mr. Ables stated with the use of the hot funds they can continue to increase the traffic at the museum and input into the community. Alderwoman Nielson asked if the funds were used for outreach. Mr. Ables addressed her question.

4. Presentations and general discussion of Hotel Occupancy Tax (HOT) fund request from the Friends of Fulton Mansion.

Mayor Cole read the item. Jane Hill and Dorothy Wood introduced themselves and discussed the Mansion's value in the community. Mrs. Hill indicated that attendance has increased by almost double in the last year. Mrs. Hill informed the Council of the activities held at the Mansion. Mrs. Wood discussed their goals and changes to the use of the amphitheater in which they feel will continue to bring visitors to the Town.

5. Presentations and general discussion of Hotel Occupancy Tax (HOT) fund request from the ACTS Aviation Non-Profit Fund - NCF Houston.

Mayor Cole read the item. Cody Stewart introduced himself and informed the Council that each year they host a large airshow. Every Friday of the event is an educational day which teaches all things aviation. Alderwoman Pahmiyer asked if the hotel motel request would be used for more than this one event. Mr. Stewart informed her it was for this event.

6. Presentations and general discussion of Hotel Occupancy Tax (HOT) fund request from the Visit Rockport Fulton.

Mayor Cole read the item. Jatin Bakhta and Nannette Eiland introduced themselves and informed the Council what the entity would be preparing the marketing for the local entities and the Town. Mr. Bakhta indicated that this entity would have local control of all expenditures and data. He also discussed his feeling on the success of joining the venture and advertising through this entity.

7. Presentation and general discussion of proposed FY 2025-26 Budget.

Mayor Cole read the item and asked Steven Robertson, Comptroller, to begin the discussion. Mr. Robertson began with the hotel occupancy fund. There was discussion regarding the requested amount for the Council of Aging. The Council indicated they would like to stay \$2500. Alderwoman Nielsen asked that the Daughters of the Republic possibly give a presentation for the School House Museum in the future.

Tax Rate: Mr. Robertson indicated that there has been a slight decrease in revenue and there will be about a \$14 increase in taxes. At this time, the Town will be proposing the Voter Approval Rate. Mr. Robertson discussed the levy amounts, and Mayor Cole also noted the tax ceiling amounts.

General fund: Mr. Robertson indicated there has been a slight decline in sales tax. He informed the Council that there were very little changes to the budget since the last budget workshop.

Debt Service: Mr. Robertson noted that there is no new debt issued, and property tax is slightly higher.

Police Department: Mr. Robertson informed the Council that there has been an increase in fines, and an increase in the budget due to the hiring of new officers.

Sewer Fund: Mr. Robertson shared with the Council that there is an expected decrease in sewer revenue due to the water shortage. There have been no other major changes since the last budget workshop.

Convention Center Fund: The bookings are being made into 2027. Mr. Robertson shared that there may be a change in the insurance allocation if there is an increase in the yearly insurance. Alderman Loflin suggested funding for replacement of air conditioners. There was also discussion regarding the fees of the Convention Center.

Pier Fund: Mr. Robertson indicated that the pier is doing very well, which allowed an increase in the budget for repairs and maintenance.

Kathy Kane – Ms. Kane informed the Council while she appreciates how conservative the Town is she is concerned with the police fund. She feels there are affordable options with the County and City and does not feel this is a fiscally sound decision. Mr. Robertson indicated there is \$80,000 in the fund that is not part of the total increase. He also indicated the Town has worked hard to make this happen without a tax increase. It was also noted that the Town's dispatch fees were lowered by \$50,000 a year.

## CONSENT AGENDA

*All consent agenda items listed are considered to be routine by the Town Council and will be enacted by one motion. There will be no separate discussion of these items unless a council Member so requests, in*

which event the item will be removed from the Consent Agenda and considered in its normal sequence on the agenda.

8. **Discuss/Approve/Disapprove** minutes of the Regular Meeting held on July 2, 2025 and the Special Meeting - Budget Workshop held on July 15, 2025.
9. **Discuss/Approve/Disapprove** the June 2025 financial report.

Motion made by Place 3 Pahmiyer, Seconded by Place 2 Garis to approve the Consent Agenda.

Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

## ITEMS FOR CONSIDERATION

10. **Discuss/Approve/Disapprove** the Interlocal Cooperation Agreement for Tax Assessment and Collection of Property Tax in 2025-2026 Between County of Aransas, Texas, and The Town of Fulton, Texas.

Mayor Cole read the item. There was no discussion.

Motion made by Mayor Pro Tem Loflin, Seconded by Place 2 Garis to approve the Interlocal Cooperation Agreement for Tax Assessment and Collection of Property Tax in 2025-2026 Between County of Aransas, Texas, and The Town of Fulton, Texas.

Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

11. **Discuss/Approve/Disapprove** Resolution No. R-04-2025; a resolution of the Town of Fulton regarding the appointment of members to the Board of Directors of the Aransas County Appraisal District.

Mayor Cole read the item. There was discussion about how the Town will be represented. Mayor Cole shared with the Council that a formula is used to determine a seat on the board and that the Town does not have enough citizens to solidify a seat. The Town will be represented by the City of Rockport representative.

Motion made by Place 5 McCorkle, Seconded by Mayor Pro Tem Loflin to approve the Resolution No. R-04-2025; a resolution of the Town of Fulton regarding the appointment of members to the Board of Directors of the Aransas County Appraisal District.

Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

12. **Discuss/Approve/Disapprove** Resolution No. R-05-2025; a resolution authorizing the publication of delinquent taxpayers' names in local newspapers in September 2025.

Mayor Cole read the item. There was no discussion.

Motion made by Mayor Pro Tem Loflin, Seconded by Place 2 Garis to approve the Resolution No. R-05-2025; a resolution authorizing the publication of delinquent taxpayers' names in local newspapers in September 2025.

Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

- 13. Discuss/Approve/Disapprove** Ordinance No. 326; an ordinance abolishing the requirement of a bond for the Police Chief; repealing ordinances in conflict; providing severability; providing for publication.

Mayor Cole read the item. Hal George, the Town's attorney, indicated a bond is no longer required.

Motion made by Place 2 Garis, Seconded by Place 5 McCorkle to approve the Ordinance No. 326; an ordinance abolishing the requirement of a bond for the Police Chief; repealing ordinances in conflict; providing severability; providing for publication.

Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

### **CLOSED SESSION**

*The Town Council may elect to go into closed session pursuant to Chapter 551, Government Code on any Agenda item where appropriate and particularly Sections 551.071 (consultation with attorney) and 551.074 (personnel matters), Government Code.*

The Council did not convene into Closed Session.

### **OPEN SESSION**

*Discuss/Approve/Disapprove any and all action necessary with regard to the preceding matter(s).*

### **ANNOUNCEMENTS**

14. Mayor's Update.

Mayor Cole mentioned that the smaller streets and drainage project with Aransas County and the General Land Office is still progressing.

Police Dept.: Ty Gerstenberger, Chief of Police, informed the Council that the new officer had been sworn in, and all was going well with the cadet. Chief Gerstenberger is excited about training the new officers to respond to the Fulton citizens.

Alderwoman Pahmiyer noted she would have appreciated more advanced notice of the hiring of the new officer.

15. The next Regular Fulton Town Council Meeting will be held Wednesday, August 20, 2025, beginning at 6:00 pm.

Mayor Cole announced the date and time of the next meeting.

### **ADJOURNMENT**

There being no further business, Mayor Cole entertained a motion to adjourn.

Motion made by Mayor Pro Tem Loflin, Seconded by Place 2 Garis to adjourn the meeting.

Voting Yea: Mayor Pro Tem Loflin, Place 2 Garis, Place 3 Pahmiyer, Place 4 Nielsen, Place 5 McCorkle

The meeting was adjourned at 7:16 p.m.

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Kelli Cole, Mayor

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Stephanie Garcia, City Secretary

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Town of Fulton	361-729-5533
Taxing Unit Name	Phone (area code and number)
P O Box 1130, Fulton TX 78358	www.fullontexas.org
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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 338,109,439
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 60,894,713
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 277,214,726
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.250843 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>	
	A. Original prior year ARB values: ..... \$ 14,790,340	
	B. Prior year values resulting from final court decisions: ..... - \$ 11,380,000	
	C. Prior year value loss. Subtract B from A. <sup>3</sup>	\$ 3,410,340
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
	A. Prior year ARB certified value: ..... \$ 0	
	B. Prior year disputed value: ..... - \$ 0	
	C. Prior year undisputed value. Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 3,410,340

<sup>1</sup> Tex. Tax Code §26.012(14)  
<sup>2</sup> Tex. Tax Code §26.012(14)  
<sup>3</sup> Tex. Tax Code §26.012(13)  
<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 280,625,066
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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.  <b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 13,220  <b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 323,824  <b>C. Value loss.</b> Add A and B. <sup>6</sup>	\$ 337,044
11.	<b>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.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year.  <b>A. Prior year market value:</b> ..... \$ 0  <b>B. Current year productivity or special appraised value:</b> ..... - \$ 0  <b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 337,044
13.	<b>Prior year captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 280,288,022
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 703,082
16.	<b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>9</sup>	\$ 13,548
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 716,630
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> 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. <sup>11</sup>  <b>A. Certified values:</b> ..... \$ 351,412,404  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ .....  <b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0  <b>D. Tax increment financing:</b> 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. <sup>12</sup> ..... - \$ 0  <b>E. Total current year value.</b> Add A and B, then subtract C and D.	\$ 351,412,404

<sup>5</sup> Tex. Tax Code §26.012(15)  
<sup>6</sup> Tex. Tax Code §26.012(15)  
<sup>7</sup> Tex. Tax Code §26.012(15)  
<sup>8</sup> Tex. Tax Code §26.03(c)  
<sup>9</sup> Tex. Tax Code §26.012(13)  
<sup>10</sup> Tex. Tax Code §26.012(13)  
<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)  
<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A.	<b>Current year taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ 14,784,674
B.	<b>Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ 0
C.	<b>Total value under protest or not certified.</b> Add A and B.	\$ 14,784,674
20.	<b>Current year tax ceilings.</b> 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. <sup>16</sup>	\$ 66,777,694
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> 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. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 299,419,384
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 0
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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 <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 4,169,588
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 4,169,588
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 295,249,796
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.242719 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ _____ /\$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.

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.160790 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 280,625,066
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 451,217
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> 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. .... + \$ 7,389 <b>B. Prior year taxes in TIF.</b> 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 <b>C. Prior year transferred function.</b> 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 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 7,389 <b>E. Add Line 31 to 32D.</b>	\$ 458,606
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 295,249,796
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.155328 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <b>A. Current year state criminal justice mandate.</b> 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>B. Prior year state criminal justice mandate.</b> 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 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <b>A. Current year indigent health care expenditures.</b> 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>B. Prior year indigent health care expenditures.</b> 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 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100

<sup>25</sup> (Reserved for expansion)

<sup>26</sup> Tex. Tax Code §26.044

<sup>27</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<p><b>Rate adjustment for county indigent defense compensation.</b><sup>28</sup></p> <p><b>A. Current year indigent defense compensation expenditures.</b> 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>B. Prior year indigent defense compensation expenditures.</b> 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><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
38.	<p><b>Rate adjustment for county hospital expenditures.</b><sup>29</sup></p> <p><b>A. Current year eligible county hospital expenditures.</b> 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>B. Prior year eligible county hospital expenditures.</b> 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><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
39.	<p><b>Rate adjustment for defunding municipality.</b> 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><b>A. Amount appropriated for public safety in the prior year.</b> 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>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ 0</p> <p><b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.155328 /\$100
41.	<p><b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;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><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;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>B.</b> Divide Line 41A by Line 33 and multiply by \$100..... \$ 0.000000 /\$100</p> <p><b>C.</b> Add Line 41B to Line 40.</p>	\$ 0.155328 /\$100
42.	<p><b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.</p>	\$ 0.160764 /\$100

<sup>28</sup> Tex. Tax Code §26.0442

<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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.<sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p><b>A. Debt</b> 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.<sup>31</sup></p> <p>Enter debt amount ..... \$ 314,734</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 314,734</p>	\$ 314,734
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 8,569
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 306,165
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>33</sup> ..... 100.00 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 95.52 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 94.29 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 95.65 %</p> <p><b>E.</b> 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%.<sup>34</sup></p>	100.00 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 306,165
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 299,419,384
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.102252 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.263016 /\$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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>	\$ 0.000000 /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> 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.	\$ 0.000000 /\$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.	<b>Taxable Sales.</b> 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. <sup>35</sup> 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.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 299,419,384
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.242719 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior year.	\$ 0.242719 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.263016 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.263016 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 299,419,384
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(f)

<sup>37</sup> Tex. Tax Code §26.041(d)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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).	\$ 0.263016 /\$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.<sup>42</sup> 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.<sup>43</sup>

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;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</sup> 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.<sup>46</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>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</b>	
	A. Voter-approval tax rate (Line 68) .....	\$ 0.250843 /\$100
	B. Unused increment rate (Line 67) .....	\$ 0.002106 /\$100
	C. Subtract B from A .....	\$ 0.248737 /\$100
	D. Adopted Tax Rate .....	\$ 0.250843 /\$100
	E. Subtract D from C .....	\$ -0.002106 /\$100
	F. 2024 Total Taxable Value (Line 60) .....	\$ 289,592,478
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
65.	<b>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</b>	
	A. Voter-approval tax rate (Line 67) .....	\$ 0.269034 /\$100
	B. Unused increment rate (Line 66) .....	\$ 0.000000 /\$100
	C. Subtract B from A .....	\$ 0.269034 /\$100
	D. Adopted Tax Rate .....	\$ 0.266875 /\$100
	E. Subtract D from C .....	\$ 0.002159 /\$100
	F. 2023 Total Taxable Value (Line 60) .....	\$ 282,509,135
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 6,099
66.	<b>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</b>	
	A. Voter-approval tax rate (Line 67) .....	\$ 0.225405 /\$100
	B. Unused increment rate (Line 66) .....	\$ 0.000000 /\$100
	C. Subtract B from A .....	\$ 0.225405 /\$100
	D. Adopted Tax Rate .....	\$ 0.273187 /\$100
	E. Subtract D from C .....	\$ -0.047782 /\$100
	F. 2022 Total Taxable Value (Line 60) .....	\$ 274,639,133
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 6,099 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.002036 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ 0.265052 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)  
<sup>43</sup> Tex. Tax Code §§26.013(a)(1-a), (1-b), and (2)  
<sup>44</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>45</sup> Tex. Tax Code §26.0501(a) and (c)  
<sup>46</sup> Tex. Local Gov't Code §120.007(d)  
<sup>47</sup> 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.<sup>48</sup> 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.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.155328 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 299,419,384
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.166989 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.102252 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.424569 /\$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.<sup>50</sup>

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.<sup>51</sup>

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.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.250843 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  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. <sup>53</sup> 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.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 280,288,022
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 295,249,796
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> 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).	\$ 0.265052 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

<b>No-new-revenue tax rate.</b> .....	\$ 0.242719 /\$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: <u>27</u>	
<b>Voter-approval tax rate.</b> .....	\$ 0.265052 /\$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: <u>69</u>	
<b>De minimis rate.</b> .....	\$ 0.424569 /\$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.<sup>54</sup>

**print here** Anna Marshall, Aransas Co. Tax Assessor-Collector, 319 N Church St, Rockport TX 78382 361-

Printed Name of Taxing Unit Representative

**sign here** Anna Marshall, TAC  
Taxing Unit Representative

8/1/2025  
Date

<sup>54</sup> Tex. Tax Code §526.04(c-2) and (d-2)

**Notice About 2025 Tax Rates**

Property tax rates in Town of Fulton.  
 This notice concerns the 2025 property tax rates for Town of Fulton. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

<b>This year's no-new-revenue tax rate</b>	\$0.242719/\$100
<b>This year's voter-approval tax rate</b>	\$0.265052/\$100

To see the full calculations, please visit Aransas County Tax Office, 319 N. Church St., Rockport, TX 78382 for a copy of the Tax Rate Calculation Worksheet.

**Unencumbered Fund Balance**

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

<b>Type of Fund</b>	<b>Balance</b>
GENERAL FUND	1,091,867

**Current Year Debt Service**

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

<b>Description of Debt</b>	<b>Principal or Contract Payment to be Paid from Property Taxes</b>	<b>Interest to be Paid from Property Taxes</b>	<b>Other Amounts to be Paid</b>	<b>Total Payment</b>
2016 CERTIFICATES OF OBLIGATION	60,000	9,673	0	69,673
2006 CERTIFICATES OF OBLIGATION	225,000	20,061	0	245,061

Total required for 2025 debt service	\$314,734
- Amount (if any) paid from funds listed in unencumbered funds	\$0
- Amount (if any) paid from other resources	\$0
- Excess collections last year	\$8,569
= Total to be paid from taxes in 2025	\$306,165
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2025	\$0
= Total debt levy	\$306,165

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Anna Marshall, Tax Assessor-Collector, Aransas County on 08/01/2025 .

Visit [Texas.gov/PropertyTaxes](https://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.