CITY OF DETROIT, TEXAS

ORDINANCE NO. 2026.09.28

AN ORDINANCE OF THE CITY OF DETROIT, TEXAS, ACCEPTING THE PROPOSED TAX RATE FOR TAX YEAR 2026 AND FIXING AND LEVYING AD VALOREM TAXES FOR THE 2026 TAX YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF DETROIT, TEXAS, FOR FISCAL YEAR 2026-2027 AT THE RATE OF $0.442114 PER ONE HUNDRED DOLLARS ($100.00) ASSESSED VALUE ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY OF DETROIT, TEXAS; APPROVING THE MAINTENANCE AND OPERATIONS RAX RATE APPROVING THE ASSESSMENT ROLL OF CERTIFIED ESTIMATES AS CERTIFIED BY THE BOARD OF REVIEW OF THE RED RIVER COUNTY APPRAISAL DISTRICT; PROVIDING FOR A DATE ON WHICH SUCH TAXES BECOME DUE AND DELINQUENT TOGETHER WITH PENALTIES AND INTEREST THEREON; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR PUBLICATION AND AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the City Council of the City of Detroit, Texas, adopted the budget for Fiscal Year 2026-2027 by Ordinance No 2026.09.28 on Sept 28, 2026; and

WHEREAS, the City Council of the City of Detroit is in receipt of the Tax Assessor/Collector's Certification of Calculated Tax Rates for the purposes of identifying the no-new-revenue tax rate (formerly, the "effective rate"), such tax rate being $0.44215 per $100 of assessed valuation; and

WHEREAS, the City Council proposed a total ad valorem tax rate of $0.442114 per $100 of taxable value for Tax Year 2026, which does not exceed the City's no-new-revenue tax rate and does not exceed the City's voter approval tax rate; and

WHEREAS, Section 26.05 of the Texas Tax Code requires that the City of Detroit, Texas (the "City"), adopt a tax rate for 2026 by September 30, 2026; and

WHEREAS, pursuant to Chapter 26 of the Texas Tax Code, the Tax Assessor-Collector for the City has calculated the tax rate for 2026 which cannot be exceeded without requisite publications and public hearings; and

WHEREAS, the tax rate set forth herein consists of two components, as required, and they are approved separately; and

WHEREAS, upon full review and consideration of the matter, the City Council is of the opinion that the tax rate for the year 2026 set, fixed and adopted herein below is proper; and

WHEREAS, a quorum of the City Council was present in a regular meeting open to the public for purposes of considering and adopting this Ordinance adopting the tax rate; and

WHEREAS, the Texas Tax Code provides that the tax rate consists of two components (one of which will impose the amount of taxes needed to pay debt service, and the other of which will impose the amount of taxes needed to fund maintenance and operation expenses for the next year), and each of such components must be ratified separately, the tax rate set forth herein consists of those two components and they are ratified separately; and

WHEREAS, all statutory and constitutional requirements concerning the levying and assessing of ad valorem taxes have been complied with.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DETROIT, TEXAS:

SECTION 1: Findings Incorporated. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION 2: Tax Levied. There is hereby levied and ordered to be assessed and collected for all taxable property located in the City of Detroit on the 1st day of January 2027, and not exempted from taxation by the constitution and laws of the State of Texas for the fiscal year beginning July 1, 2026, and ending June 30, 2027, and for each fiscal year thereafter until it be otherwise provided by and ordained on all taxable property, real, personal and mixed:

(a) an ad valorem tax of $0.442114 for the general maintenance and operations of the City

for a total ad valorem tax rate of $0.442114 on each One Hundred Dollars ($100.00) assessed value of taxable property.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY .09% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000.00 HOME BY APPROXIMATELY $ 33.89.

SECTION 3: Due Date of Taxes. The taxes assessed and levied hereby are payable any time after the approval and publication of this Ordinance and not later than January 31 of the year following the year in which the taxes are assessed. The penalties and interest provided for herein shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

SECTION 4: Penalties and Interest. A delinquent tax shall incur the maximum penalty and interest authorized by Section 33.01, Texas Tax Code, to-wit: a penalty of six percent (6%) of the amount of the tax for the first calendar month it is delinquent, plus one percent (1%) for each additional month or portion of a month the tax remains unpaid prior to July 1 of the year in which it becomes delinquent.

Provided, however, a tax that is delinquent on July 1 of the year in which it becomes delinquent shall incur a total penalty of twelve percent (12%) of the amount of the delinquent tax without regard to the number of months the tax has been delinquent. A delinquent tax shall also accrue interest at a rate of one percent (1%) for each month or portion of a month the tax remains unpaid. All other penalties and collection remedies authorized by law are hereby adopted, including but not limited to additional penalties for collection costs.

SECTION 5: Place of Payment/Collection. Taxes are payable at the office of the Red River County Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes ratified and levied under this Ordinance.

SECTION 6: Tax Roll. The tax roll of certified estimates, as presented to the City Council, together with any supplement thereto, is hereby accepted.

SECTION 7: Savings/Repealing Clause. All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

SECTION 8: Severability. Should any section, subsection, sentence, clause or phrase of this Ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, it is expressly provided that any and all remaining portions of this Ordinance shall remain in full force and effect. City hereby declares that it would have passed this Ordinance, and each section, subsection, sentence, clause, or phrase thereof irrespective of the fact that any one or more sections, subsections, sentences, clauses, or phrases be declared unconstitutional or invalid.

SECTION 9: Effective Date: This Ordinance shall become effective from and after its adoption and publication as required by law.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF DETROIT, TEXAS, this 28th day of September, 2026.

Council Member Faye Marshall:	**Aye:**_______	**Nay:** _______	NOT Present
Council Member Tonya Clayton:	**Aye:** ✓	**Nay:** _______	
Council Member Terrie Shelby:	**Aye:** ✓	**Nay:** _______	

Council Member Bobby Miller: **Aye:**_______ **Nay:** _______ NOT Present

Council Member Donnie Mitchell: **Aye:** ✓ **Nay:** _______

APPROVED:

Kenneth Snodgrass

Kenneth Snodgrass, Mayor

ATTEST:

Tami Nix

Tami Nix, City Secretary

PUBLIC NOTICE
TAXPAYER IMPACT STATEMENT
Proposed Budget & Tax Rate — Fiscal Year 2026

Pursuant to Texas Government Code § 551.043(c), the City of Detroit has prepared this Taxpayer Impact Statement to illustrate the estimated impact of the proposed budget and tax rate on a median-valued homestead within the City's jurisdiction.

1. Property Valuation & Rate Breakdown

- 2025 Median Homestead Value: $72,599
- 2026 Median Homestead Value: $84,116
- Current Tax Rate 2025: .4650 per $100
- Proposed Tax Rate 2026: .442114 per $100
- No-New-Revenue (NNR) Tax Rate: .44215 per $100

2. Estimated Impact on Median Homestead Property

Scenario	Tax Rate (Per $100)	Estimated Annual City Tax Bill
Current Year Actual Bill 2025	(.4650 X $72599) /100	$338
Proposed Year Tax Rate 2026	(.442114 X $84116) /100	$371.89
No-New-Revenue (NNR) Tax Rate	(.44215 X $84116) /100	$372