

Leon County
Commissioners' Court

Leon County, Texas

**ORDER LEVYING A TAX RATE
FOR THE COUNTY OF LEON
(FOR THE TAX YEAR 2025)**

WHEREAS, the Commissioners' Court is responsible for levying and adopting a tax rate for Leon County;

WHEREAS, on the undersigned date, a motion made by Leon County Commissioner July 1st and seconded by Leon County Commissioner T. D. Foley that the property tax rate be increased by the adoption of a tax rate of \$419296 which is effectively a 0% increase in the tax rate.

WHEREAS, the above motion was approved and passed by the following vote of Commissioners' Court:

Leon County Commissioner Pct. #1	voted <u>aye</u>
Leon County Commissioner Pct. #2	voted <u>aye</u>
Leon County Commissioner Pct. #3	voted <u>aye</u>
Leon County Commissioner Pct. #4	voted <u>aye</u>
Leon County Judge	voted <u>aye</u>

NOW, THEREFORE, BE IT RESOLVED that the Commissioners' Court of Leon County, Texas does hereby levy and adopt a tax rate on \$100.00 of valuation for the county of Leon for the tax year 2025 as follows:

1. For the purpose of maintenance and operations - \$.358156
2. For the payment of principal and interest on county debt - \$0.061140
3. Total tax rate for 2025 tax year - \$.419296

THIS TAX RATE WILL RAISE FEWER TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEARS RATE. THE M&O TAX RATE WILL EFFECTIVELY BE RAISED BY -1.84% AND RAISES TAXES FOR MAINTANCE AND OPPERTIONS ON \$100,000 HOME BY APPROXIMATELY -\$6.71.

BE IT FURTHER RESOLVED that the Tax Assessor Collector is hereby authorized to assess and collect the taxes of Leon County in accordance with the above set rate.

SIGNED on the 8th day of September, 2025

Joey Sullivan
Joey Sullivan, Commissioner, Pct. #1

Deann Rye
Leon County Judge

Paul Bing
Paul Bing, Commissioner, Pct. #2

Kyle Workman
Kyle Workman, Commissioner, Pct. #3

Thomas Foley
Thomas Foley, Commissioner, Pct. #4

Attested:

Amy Kaiser
Leon County Clerk, Amy Kaiser

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
County of Leon

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No-New-Revenue Tax Rate Worksheet.	\$2,688,999,065
2. Last year's M&O tax rate. Enter Line 29 of the Voter-Approval Tax Rate Worksheet.	\$0.364866/\$100
3. M&O taxes refunded for years preceding tax year 2024. Enter Line 32A of the Voter-Approval Tax Rate Worksheet.	\$10,797
4. TIF Adjustment. Enter Line 32B of the Voter-Approval Tax Rate Worksheet.	\$0
5. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3 and subtract line 4.	\$9,822,040
6. This year's total taxable value. Enter line 22 of the No-New-Revenue Tax Rate Worksheet.	\$2,919,108,674
7. This year's proposed M&O tax rate. Enter the proposed M&O tax rate approved by the Governing Body.	\$0.358156/\$100
8. This year's M&O tax levy. Multiply line 6 times line 7 and divide by 100.	\$10,454,963
9. M&O Tax Increase (Decrease). Subtract line 5 from line 8.	\$632,923
Comparison of Total Tax Rates	
10. No-New-Revenue Total Tax Rate.	\$0.393894/\$100
11. This year's proposed total tax rate.	\$0.419296/\$100
12. This year's rate minus No-New-Revenue rate. Subtract line 10 from line 11.	\$0.025402
13. Percentage change in total tax rate. Divide Line 12 by line 10.	6.45%
Comparison of M&O Tax Rates	
14. No-New-Revenue M&O Tax Rate. Enter line 40 of the Voter-Approval Tax Rate Worksheet.	\$0.349770/\$100
15. This year's proposed M&O tax rate.	\$0.358156/\$100
16. This year's rate minus No-New-Revenue rate. Subtract line 14 from line 15.	\$0.008386
17. Percentage change in M&O tax rate. Divide line 16 by line 14.	2.40%
Raised M&O Taxes on a \$100,000 Home	
18. This year's taxable value on a \$100,000 home.	\$100,000
19. Last year's M&O tax rate.	\$0.364866/\$100
20. This year's proposed M&O tax rate.	\$0.358156/\$100
21. This year's raised M&O taxes. Subtract line 19 from line 20 and multiply result by line 18.	\$-6.71