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## CITY COUNCIL CONSENT ITEM

### CITY OF FAIR OAKS RANCH, TEXAS

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AGENDA TOPIC: Approval of a resolution approving the 2025 Certified Tax Roll for the City of Fair Oaks Ranch, Texas

DATE: November 20, 2025

DEPARTMENT: Finance

PRESENTED BY: Consent Item: Summer Fleming, CGFO, Director of Finance

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#### **INTRODUCTION/BACKGROUND:**

In accordance with Section 26.09(e) of the Texas Property Tax Code, the City Council is required to formally approve the Tax Roll each year after the property tax rate has been adopted.

On September 18, 2025, the City Council set the 2025 property tax rate at \$0.2853 per \$100 of taxable valuation. Based on that adopted rate, the Bexar County Tax Assessor-Collector, serving as the City's tax collector, has prepared the 2025 Certified Tax Roll as of October 1, 2025, which is presented in **Exhibit A**.

#### **POLICY ANALYSIS/BENEFIT(S) TO CITIZENS:**

Approval of this resolution ensures compliance with Chapter 26.09(e) of the Texas Property Tax Code.

#### **LONGTERM FINANCIAL & BUDGETARY IMPACT:**

Budgeted property tax revenue totals \$7,935,306 and was based on certified values plus the taxable value of properties under protest at the time of adoption. Based on the Certified Tax Roll as of October 1, 2025, totaling \$7,737,069, the total levy is approximately \$198,000 below the budgeted amount.

As of November 1, levy adjustments totaling \$306,257 have been recorded increasing the tax levy to \$8,043,326.39. These updates fully eliminate the variance between the Certified Tax Roll and the adopted budget. This variance is not unusual and primarily reflects timing differences related to properties still under protest.

#### **LEGAL ANALYSIS:**

Legal approved as to form.

#### **RECOMMENDATION/PROPOSED MOTION:**

Consent Item: I move to approve a resolution approving the City of Fair Oaks Ranch 2025 Certified Tax Roll of \$7,737,068.51.