

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS RATIFYING THE PROPERTY TAX REVENUE INCREASE REFLECTED IN THE FISCAL YEAR 2026-2027 BUDGET, AS REQUIRED BY SECTION 102.007(C) OF THE TEXAS LOCAL GOVERNMENT CODE, THE CITY HAVING ADOPTED A BUDGET THAT WILL REQUIRE RAISING MORE REVENUE FROM PROPERTY TAXES THAN IN THE PREVIOUS FISCAL YEAR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 102.007(c) of the Texas Local Government Code provides that adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body of the City of Joshua, Texas (the “City”) to ratify the property tax increase reflected in the budget; and

WHEREAS, a vote under Section 102.007(c) is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Texas Tax Code, or other law; and

WHEREAS, the disclosure statement required by Section 102.007(d) of the Texas Local Government Code appears on the cover page of the adopted budget in 18-point or larger type, and the statement is restated in this resolution for the convenience of the public and to memorialize the basis for this ratification; and

WHEREAS, immediately preceding consideration of this resolution, and by separate record vote, the City Council adopted the City’s budget for the fiscal year beginning October 1, 2026, and ending September 30, 2027 (the “FY 2026-2027 Budget”); and

WHEREAS, the City Council will consider adoption of the ordinance levying the City’s ad valorem tax rate for tax year 2026 by separate vote following adoption of this resolution; and

WHEREAS, the FY 2026-2027 Budget will require raising more revenue from property taxes than in the previous year, as reflected in the reconciliation of budgeted property tax revenue maintained in the budget file; and

WHEREAS, as a result of the adoption of the FY 2026-2027 Budget, the City Council finds that it must ratify by separate vote the property tax increase reflected in that budget.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JOSHUA, TEXAS:

SECTION 1. The property tax increase reflected in the FY 2026-2027 Budget is hereby ratified by separate vote of the City Council, with the following declaration:

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$181,212, WHICH IS A 4.00 PERCENT INCREASE FROM LAST YEAR'S BUDGET. THE PROPERTY TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR IS \$169,235.

SECTION 2. This resolution shall take effect immediately after its passage on the date shown below.

PASSED AND APPROVED this the 17th day of September, 2026 at a regular meeting of the City Council of the City of Joshua, Texas.

Scott Kimble
Mayor

ATTEST:

Alice Holloway
City Secretary