Memo: Designation of Officer to Calculate Tax Rates (2025 Tax Year)

To: Mayor & City Council

From: Lindsey Wheeler, City Administrator

Date: 07-10-25

Subject: Appointment of Officer to Calculate No-New Revenue & Voter-Approval Tax Rates

for 2025

Overview:

Per Chapter 26 of the Texas Tax Code, the City must annually appoint an individual to calculate the **No-New Revenue Tax Rate (NNR)** and the **Voter-Approval Tax Rate (VAR)**.

Proposed Action:

The Wilson County Tax Assessor-Collector, **Dawn Polasek Barnett**, has historically served in this role for the City and is well equipped to fulfill this function again for the 2025 tax year.

Recommendation:

Staff recommends appointing Dawn Polasek Barnett as the designated officer to calculate the NNR and VAR tax rates for the 2025 tax year.