

**ORDINANCE NO. 5416**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF DENISON, TEXAS, APPROVING THE ASSESSMENT ROLL AS CERTIFIED BY THE BOARD OF REVIEW OF THE GRAYSON APPRAISAL DISTRICT IN THE AMOUNT OF TWO BILLION, SEVEN HUNDRED SEVENTY-NINE MILLION, ONE HUNDRED THIRTY-EIGHT THOUSAND, SEVEN HUNDRED NINETEEN DOLLARS (\$2,779,138,719), LEVYING THE AD VALOREM TAXES OF THE CITY OF DENISON, TEXAS, ON ALL PROPERTY, BOTH PERSONAL AND REAL, IN THE CITY OF DENISON, FOR THE YEAR 2025; AND PROVIDING FOR THE APPORTIONMENT OF SUCH AD VALOREM TAXES; PROVIDING FOR SAVINGS, REPEALING AND SEVERABILITY CLAUSES; PROVIDING AN EFFECTIVE DATE; AND FINDING AND DETERMINING THAT THE MEETING AT WHICH THIS ORDINANCE WAS PASSED WAS OPEN TO THE PUBLIC AS REQUIRED BY LAW.**

**WHEREAS**, the City Council of the City of Denison needs to levy and impose tax upon all taxable property for purposes of funding the 2025-2026 budget of the City of Denison; and

**WHEREAS**, the City Council of the City of Denison 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 and the voter-approval tax rate, such no-new-revenue tax rate being \$0.712158 per \$100 of assessed valuation, voter approval tax rate being \$.952376 per \$100 of assessed valuation; and

**WHEREAS**, the City of Denison has called and held one public hearing for the purpose of considering the levy of a tax rate and has complied with all applicable requirements of the Texas Property Tax Code prior to the setting of the tax rate for said City for 2025; and

**WHEREAS**, a quorum of the City Council is present in a regular meeting open to the public; and

**WHEREAS**, the City Council of the City of Denison has determined that a tax rate of \$0.712034 per \$100 of value is necessary to meet the fiscal needs of the City. The proposed tax rate is not greater than the no-new-revenue-tax rate or the voter approval tax rate. In effect, the City of Denison is not proposing to increase property taxes for the 2025 tax year.

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

**SECTION 1:** The tax roll for the City of Denison, for tax year 2025, in the amount of **TWO BILLION, SEVEN HUNDRED SEVENTY-NINE MILLION, ONE HUNDRED THIRTY-EIGHT THOUSAND, SEVEN HUNDRED NINETEEN DOLLARS (\$2,779,138,719)**, as certified by the Board of Review of the Grayson Appraisal District be, and is hereby, approved.

**SECTION 2:** The Tax Roll for the City of Denison for tax year 2025, approved pursuant to Section 1 above be, and is hereby, adopted as the assessment rolls to be used for collection of 2025 taxes.

**SECTION 3:** The City Council of the City of Denison finds that, in accordance with the requirements of Texas Tax Code Chapter 321, the anticipated proceeds of the additional municipal sales and use tax dedicated to property tax reduction has been included in computing the no-new-revenue tax rate, which is **\$0.712158** as adjusted.

**SECTION 4:** Following the calling and conducting of one public hearing, that there be, and is hereby, levied for the calendar year 2025, on all taxable property, real and personal and mixed, situated within the corporate limits of the City of Denison, and not exempt by the Constitution of the State of Texas and valid State laws and local ordinances, a tax of **\$0.712034** for each One Hundred Dollars (\$100) of assessed valuation. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE BY AN AMOUNT OF \$640,617 WHICH IS AN INCREASE OF 4.3 PERCENT.

**SECTION 5:** That **\$0.682428** of the above total tax is hereby specifically levied and apportioned for maintenance, support, current expenses, and general municipal purposes of the City of Denison for the fiscal year in which said tax is collected.

**SECTION 6:** That **\$0.029606** of the above total tax is hereby specifically levied and apportioned for payment of the principal and interest on and the service of the outstanding general obligation bonded indebtedness of the City of Denison for the current tax collection period beginning October 1, 2025 and ending January 31, 2026.

**SECTION 7:** Monies collected pursuant to this ordinance shall be expended in accordance with the ordinance adopting the City of Denison budget for fiscal year 2025-2026, and any monies collected which are not specifically appropriated shall be deposited in the general fund.

**SECTION 8:** Should any section, subsection, sentence, clause, 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. Denison 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 and phrases be declared unconstitutional or invalid.

**SECTION 9:** All provisions of any ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict. Any remaining portions of said ordinances shall remain in full force and effect.

**SECTION 10:** This ordinance shall be in full force and effect from and after its passage and publication as required by law.

**SECTION 11:** That it is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required by law, and that public notice of the time, place, and purpose of said meeting was given, all as required by Section 551.041, Texas Government Code.

**AND IT IS SO ORDERED.**

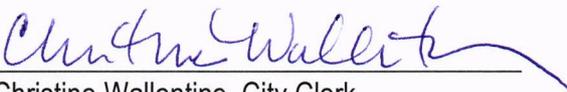
On a motion by Council Member Courtright, seconded by Council Member Thomas, the above and foregoing Ordinance was passed and approved on this the 15<sup>TH</sup> day of September 2025, by the following roll call vote:

Ayes: Adams, Courtright, Thorne, Crawley, Redwine and Thomas  
Nays: Massey

At regular council meeting, September 15, 2025.

  
ROBERT CRAWLEY, MAYOR

ATTEST:

  
Christine Wallentine, City Clerk

