



COURT ORDER 2026-0878

AN ORDER APPROVING DALLAS COUNTY'S ADOPTION OF FISCAL YEAR 2027/TAX YEAR 2026 TAX RATE - TAX RATE ELECTION (TRE)

Read into record to amended by Commissioner Andrew Sommerman . Motion 1: I move to amend the motion to approve the tax rate for Maintenance and Operations of \$0.238566 per \$100 valuation, which is effectively a 22.02 percent increase in the tax rate, as set forth in the Commissioner Court's Briefing Motion.

Motion 2: I move to amend the motion to approve the tax rate for Interest and Sinking/Debt Service of \$0.010084 per \$100 valuation, which is effectively a 49.73 percent increase in the tax rate, as set forth in the Commissioner Court's Briefing Motion.

Motion 3: I move to amend the motion to approve the property tax rate to be increased by the adoption of a tax rate of 0.248650 per \$100 valuation, which is effectively a 22.02 percent increase in the tax rate.

On a motion made by Commissioner Andrew Sommerman, and seconded by Commissioner Dr. Theresa Daniel, the following order was passed and adopted by the Commissioners Court of Dallas County, State of Texas:

BRIEFING DATE: August 11, 2026

FUNDING SOURCE: NA

Be it resolved and ordered that the Dallas County Commissioners Court does hereby finds the following:

WHEREAS, the Commissioners Court has considered all requests for expenditures for Dallas County for the fiscal year beginning October 1, 2026, and ending September 30, 2027, and has been provided with estimated revenues for such year; and

WHEREAS, the Commissioners Court approved the maximum proposed Voter Approval Rate for consideration on August 4, 2026, via Court Order No.2026-0875 and all required legal notice of the proposed ad valorem tax rate has been published/posted according to State law; and

WHEREAS, the Commissioners Court held the public hearing on the Fiscal Year 2027/Tax Year 2026 proposed tax rate on August 11, 2026 at the Records Building, Commissioner's Court Room, Second Floor, 500 Elm Street, Dallas, Texas, at 10:00am; and

WHEREAS, Commissioners Court action is required to adopt a tax rate for Fiscal Year 2027/Tax Year 2026 of \$0.248650 for both Maintenance and Operations and Debt Service, which is \$0.033150 more than last year's tax rate and exceeds the Voter Approval Rate; and,

FY2027 VAR-TRE Tax Rate	
Interest & Sinking (Debt Service)	\$0.010084
Maintenance & Operations (M&O)	\$0.238566
Proposed Tax Rate	\$0.248650

WHEREAS, the \$0.010084 allocated for Interest and Sinking (I&S)/Debt Service Fund will be used as listed below; and,

FY2027 Interest & Sinking (Debt Service)	
Certificates of Obligation, Series 2022	\$0.002745
Certificated of Obligation, Series 2026	\$0.004287
Limited Tax Refunding Bonds, Series 2026	\$0.003052
Total I&S	\$0.010084

WHEREAS, this year's tax rate to fund maintenance and operations expenditures exceeds last year's maintenance and operation tax rate (FY26/TY25 NNR M&O \$0.208168); and,

WHEREAS, the Commissioners Court will now act upon the proposed Fiscal Year 2027/Tax Year 2026 Tax Rate.

NOW, THEREFORE, BE IT FURTHER RESOLVED AND ORDERED BY THE DALLAS COUNTY COMMISSIONERS COURT THAT:

1. **The recitals above are hereby adopted as findings of fact and as part of the operative provisions hereof.**
2. **The Commissioners Court approves an ad valorem tax rate of \$0.248650 on each \$100 assessed valuation of all taxable property in Dallas County, which includes an Interest & Sinking/debt rate of \$0.010084 and a Maintenance & Operations rate of \$0.238566.**

Done in open Court August 11, 2026 by the following vote:

**IN FAVOR: County Judge Clay Jenkins, Commissioner Dr. Theresa Daniel, and
Commissioner Andre Sommerman**

OPOSED: Commissioner John Wiley Price and Commissioner Dr.Elba Garcia
ABSTAINED: None
ABSTAINED: None

3. It is ordered that the property tax rate be increased by the adoption of a tax rate of \$0.238566 for maintenance and operations, which is effectively a 22.02 percent (%) increase in the tax rate, and there is hereby levied for the current tax year an ad valorem tax of \$29.08 for each \$100 valuation of all taxable property for general operating purposes.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 22.02 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$29.08.

Done in open Court August 11, 2026 by the following vote:

IN FAVOR: County Judge Clay Jenkins, Commissioner Dr. Theresa Daniel, and Commissioner Andre Sommerman

OPPOSED: Commissioner John Wiley Price and Commissioner Dr.Elba Garcia

ABSTAINED: None

ABSTAINED: None

4. It is ordered that the property tax rate be increased by the adoption of an ad valorem tax of \$0.010084 for each \$100 valuation of all taxable property for debt service and to provide sinking funds and to pay interest on the outstanding debt issuances which include both bonds and certificates of obligation.

Done in open Court August 11, 2026 by the following vote:

IN FAVOR: County Judge Clay Jenkins, Commissioner Dr. Theresa Daniel, and Commissioner Andrew Sommerman

OPPOSED: Commissioner John Wiley Price and Commissioner Dr. Elba Garcia

ABSTAINED: None

ABSENT: None

OPOSED: Commissioner John Wiley Price and Commissioner Dr.Elba Garcia
ABSTAINED: None
ABSTAINED: None

3. It is ordered that the property tax rate be increased by the adoption of a tax rate of \$0.238566 for maintenance and operations, which is effectively a 22.02 percent (%) increase in the tax rate, and there is hereby levied for the current tax year an ad valorem tax of \$29.08 for each \$100 valuation of all taxable property for general operating purposes.

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Done in open Court August 11, 2026 by the following vote:

IN FAVOR: County Judge Clay Jenkins, Commissioner Dr. Theresa Daniel, and Commissioner Andre Sommerman

OPPOSED: Commissioner John Wiley Price and Commissioner Dr.Elba Garcia

ABSTAINED: None

ABSTAINED: None

4. It is ordered that the property tax rate be increased by the adoption of an ad valorem tax of \$0.010084 for each \$100 valuation of all taxable property for debt service and to provide sinking funds and to pay interest on the outstanding debt issuances which include both bonds and certificates of obligation.

Done in open Court August 11, 2026 by the following vote:

IN FAVOR: County Judge Clay Jenkins, Commissioner Dr. Theresa Daniel, and Commissioner Andrew Sommerman

OPPOSED: Commissioner John Wiley Price and Commissioner Dr. Elba Garcia

ABSTAINED: None

ABSENT: None