



COURT ORDER 2026-0879

An Order Calling An Election To Be Held On November 3, 2026 For The Purpose Of Approving Or Rejecting A Tax Rate That Exceeds The Voter Approval Tax Rate For The 2026 Tax Year

Read into record by Commissioner Andrew Sommerman I move to amend the motion to change the election for an ad valorem tax rate to \$0.248650 on each \$100 assessed valuation of all taxable property in Dallas County for the 2026 Tax Year; and amend the purpose for which the tax rate is levied to fund programs that measurably reduce homelessness and resolve encampments to improve neighborhood vibrancy, support homeless people to achieve self-sufficiency, increase access to mental health treatment and support programs that provide stable housing and, the Commissioners Court does hereby order an Election

to be held on November 3, 2026, in Dallas County, Texas for the purpose of approving or rejecting a tax rate that exceeds the voter approval tax rate for the 2026 Tax Year and approves the Order of Election, which is attached as Attachment A.

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: N/A

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

WHEREAS, the Commissioners Court of Dallas County, Texas seeks to adopt and levy the ad valorem taxes for the 2026 Tax Year/2027 Fiscal Year; and,

WHEREAS, for the 2026 Tax Year, the Voter-Approval Tax Rate, as defined in the Texas Tax Code, is \$0.224650 per \$100 valuation; and,

WHEREAS, the Commissioners Court adopts an ad valorem tax rate of \$0.248650 per \$100 valuation, which is higher than the voter-approval tax rate of \$0.226450 by the amount of \$0.024000; and,

WHEREAS, last year, the ad valorem tax rate in Dallas County was \$0.215500 per \$100 valuation; and,

WHEREAS, the purpose for which the Commissioners Court adopts a tax rate exceeding the voter-approval tax rate is to fund programs that measurably reduce homelessness and resolve encampments, to improve neighborhood vibrancy, support homeless people to achieve self-sufficiency, increase access to mental health treatment, and support programs that provide stable housing; and,

WHEREAS, an average home value of \$350,000 will experience an annual increase of \$116.03 on the Dallas County portion of their tax bill; and,

WHEREAS, Texas Tax Code Section 26.07 provides that if the Commissioners Court adopts a tax rate that exceeds the voter-approval tax rate, the Commissioners Court must order that an election be held in the County so that voters may accept or reject the proposed tax rate. If a majority of the voters reject the proposed tax rate, the tax rate of the County of Dallas will be the voter-approval tax rate.

NOW, THEREFORE, BE IT 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; and,
2. The Commissioners Court approves an election for an ad valorem tax rate of \$0.248650 on each \$100 assessed valuation of all taxable property in Dallas County for the 2026 Tax Year; and,
3. The County Commissioners Court does hereby order an Election to be held on November 3, 2026, in Dallas County, Texas for the purpose of approving or rejecting a tax rate that exceeds the voter approval tax rate for the 2026 Tax Year and approves the order which is attached as Attachment A and authorizes the County Judge to sign Attachment A.

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

Recommended by: Ronica Watkins

Originating Department: Budget