

CITY OF MIDLAND, TEXAS
AGENDA FOR CITY COUNCIL MEETING
August 13, 2025 - 9:00 AM
300 North Loraine
Midland, Texas
Council Chamber - City Hall



A quorum of the City Council intends to be physically present at the aforementioned location.

The City Council may discuss, consider, and take action on any item listed on this agenda.

MISCELLANEOUS

1. 2025-115 – RESOLUTION RECORDING A VOTE ON A PROPOSAL TO CONSIDER AN AD VALOREM TAX RATE FOR THE FISCAL YEAR 2025-2026 AND TO ESTABLISH A DATE TO HOLD A PUBLIC HEARING ON THE PROPOSED TAX RATE; ESTABLISHING DATES WHEN THERE WILL BE A RECORD VOTE ON THE TAX RATE; AND AUTHORIZING AND DIRECTING THE CITY MANAGER TO POST ALL APPROPRIATE NOTICES **(DISTRICT: NONE) (FINANCE) (PROVIDE SOUND GOVERNANCE & FISCAL MANAGEMENT)**

Respectfully Submitted,

Tommy Gonzalez
City Manager

MEETING ASSISTANCE INFORMATION: The Midland City Hall and Council Chamber are wheelchair accessible. If you need special assistance to participate in this meeting, please contact the City Secretary's Office at (432) 685-7430. Notification 48 hours prior to the meeting will enable the City to make reasonable arrangements to ensure accessibility to this meeting.



City Council Meeting

Item Number: 1
Meeting Date: August 13, 2025
To: City Council / City Manager
From: Jamie Barton,
Subject: RESOLUTION RECORDING A VOTE ON A PROPOSAL TO CONSIDER AN AD VALOREM TAX RATE FOR THE FISCAL YEAR 2025-2026 AND TO ESTABLISH A DATE TO HOLD A PUBLIC HEARING ON THE PROPOSED TAX RATE; ESTABLISHING DATES WHEN THERE WILL BE A RECORD VOTE ON THE TAX RATE; AND AUTHORIZING AND DIRECTING THE CITY MANAGER TO POST ALL APPROPRIATE NOTICES (DISTRICT: NONE) (FINANCE) (PROVIDE SOUND GOVERNANCE & FISCAL MANAGEMENT)

Purpose:

This agenda item allows for City Council to consider the proposed ad valorem tax rate and record a vote to establish the tax 'ceiling' for the upcoming Fiscal Year 2025-2026. The tax 'ceiling' is the highest rate that may be approved by City Council for FY2025-2026

Recommended City Council Action:

Approve

Fiscal Impact:

The ad valorem tax rate determines the property tax revenue for Fiscal Year 2025-2026 and is therefore required for the adoption of the Fiscal Year 2025-2026 Budget.

Strategic Priority:

(Provide Sound Governance & Fiscal Management)

Discussion:

State Law requires the City Council to approve a proposed tax rate for a public hearing and for the future adoption of a tax rate.

The 2025 Certified Estimate of Taxable Values was received on July 25, 2024, from the Midland Central Appraisal District, stating a total taxable value of \$22.9 billion.

Based on the certified estimates, the Voter Approval rate (which is calculated by increasing the No-New Revenue M&O rate by 3.5% and adding the debt service rate) is **35.4787**.

The Voter Approval Rate, including the unused increment rate, is **36.648264** cents per \$100 valuation.

The No-New-Revenue tax rate amounts to **33.645810** cents per \$100 valuation.

The tax rate proposed today is **34.7999** cents per \$100 valuation. The proposed rate is a 4.8% increase and would provide approximately \$1.14 million additional in property tax revenue over the previous year.

Council may ultimately adopt a lower tax rate than the proposed, but they cannot adopt a tax rate that exceeds the rate approved in this resolution.

This item is placed on the agenda to meet requirements of public notifications of the upcoming hearing and vote on the tax rate. The proposal must specify a desired rate. The public hearing on the tax rate will be held at the regular City Council Meeting on September 9, 2025.



City Manager's Office

RESOLUTION NO. _____

RESOLUTION RECORDING A VOTE ON A PROPOSAL TO CONSIDER AN AD VALOREM TAX RATE FOR THE FISCAL YEAR 2025-2026 AND TO ESTABLISH A DATE TO HOLD A PUBLIC HEARING ON THE PROPOSED TAX RATE; ESTABLISHING DATES WHEN THERE WILL BE A RECORD VOTE ON THE TAX RATE; AND AUTHORIZING AND DIRECTING THE CITY MANAGER TO POST ALL APPROPRIATE NOTICES

WHEREAS, the City Council of the City of Midland, Texas, finds it to be in the public interest to call for a vote to place a proposal to adopt a tax rate of \$0.347999 per \$100 taxable assessed valuation on the agenda of a future City Council meeting as an action item;

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

SECTION ONE. That there will be a public hearing on the proposed tax rate of \$0.347999 per \$100 taxable assessed valuation on September 9, 2025, at 10:00 a.m., and there will be a record vote on said proposed tax rate on September 9, 2025, at 10:00 a.m., and on September 16, 2025, at 10:00 a.m.

SECTION TWO. That the City Manager is hereby authorized and directed to execute all documents necessary to give proper notice to the public regarding the property tax rate issue to be discussed at the September 9, 2025, meeting of the Midland City Council and any other notices required by law.

On motion of Council member _____, seconded by Council member _____, the above and foregoing resolution was adopted by the City Council of the City of Midland at a regular meeting on the _____ day of _____, A.D., 2025, by the following vote:

Council members voting "AYE": _____

Council members voting "NAY": _____

Lori Merritt Blong, Mayor

ATTEST:

Marcia Bentley-German, City Secretary

RECOMMENDED AND APPROVED:

Tommy Gonzalez, City Manager

APPROVED AS TO CONTENT
AND COMPLETENESS:

Christy Weakland, Director of Finance

APPROVED ONLY AS TO FORM:

Nicholas Toulet, Interim City Attorney

EFFECTIVE TAX RATE TOTALS YEAR 2024

Entity	Impr Mkt	Land Mkt	Prod Mkt	Pers Mkt	Mineral Mkt	Total Market	Cap Loss	Prod Loss	Assessed	Deductions	Taxable	Tax
165 MIDLAND COUNTY	21,772,631,549	3,117,604,768	586,798,100	11,057,934,180	28,169,709,370	64,704,677,967	728,415,916	569,608,790	63,406,653,261	3,068,553,845	60,336,218,916	78,824,992.38
APR MIDLAND CENTRAL APPR	21,792,387,894	3,121,642,598	586,942,770	11,066,544,110	28,279,643,730	64,847,161,102	732,020,198	569,745,090	63,545,395,814	1,099,958,820	62,443,556,494	0.00
CTM CITY OF MIDLAND	16,752,110,958	1,992,888,295	71,308,440	1,901,891,830	2,472,579,803	23,190,779,326	224,568,746	69,970,010	22,896,240,570	1,153,835,212	21,740,524,858	75,800,940.13
CTO CITY OF ODESSA	1,052,150,415	152,752,443	3,320,070	355,877,350	127,786,288	1,691,886,566	13,792,968	3,314,210	1,674,779,388	155,568,027	1,519,211,361	7,083,703.73
CUD MIDLAND COUNTY UTILITY DIST	2,044,993,895	426,674,167	48,436,672	1,353,319,510	2,443,277,889	6,316,702,133	75,697,985	45,432,168	6,195,571,980	76,974,258	6,118,597,722	1,835,579.43
DMM DOWNTOWN MIDLAND MANAGEMENT	457,466,022	7,163,220	0	0	0	464,629,242	7,512,236	0	457,117,006	70,551,053	386,565,953	947,086.60
HOS MIDLAND HOSPITAL	21,772,631,549	3,117,604,768	586,798,100	11,052,520,510	28,169,709,370	64,699,264,297	728,415,916	569,608,790	63,401,239,591	1,855,531,774	61,543,827,317	46,961,087.81
RDC MIDLAND COLLEGE	20,514,899,306	2,858,135,253	526,676,060	9,780,917,830	24,406,108,420	58,086,736,869	599,895,174	514,519,340	56,972,322,355	1,466,493,488	55,503,948,367	46,057,186.39
SCG GREENWOOD ISD	1,257,397,323	259,237,115	60,122,040	1,271,602,680	3,763,606,039	6,611,965,197	130,239,267	55,089,450	6,426,636,480	429,363,791	5,997,272,689	62,646,037.53
SCM MIDLAND ISD	20,515,234,226	2,858,367,653	526,676,060	9,780,917,830	24,406,108,420	58,087,304,189	599,895,174	514,519,340	56,972,889,675	5,732,014,239	51,238,994,936	441,252,240.07

CTM-CITY OF MIDLAND (2024)

Count : 110,207

Market											
Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	43,277	12,933,321,036	Homesite	45,871	1,316,632,955	Agricultural	123	71,308,440	Mineral	48,727	2,472,579,803
Non Homesite	3,777	3,559,173,905	Non Homesite	5,800	676,255,340	Inventory	0	0	Personal	7,818	1,894,797,860
New Homesite	1,113	252,061,227	New Homesite	0	0	Timber	0	0	New Personal	4	7,093,970
New Non Hs	14	7,554,790	New Non Hs	0	0						
											Total Market
Impr Market	16,752,110,958	(+)	Land Market	1,992,888,295	(+)	Prod Market	71,308,440	(+)	Other	4,374,471,633	(=) 23,190,779,326

LOSS								
	<u>Cap Loss</u>	<u>Count</u>	<u>Value</u>	<u>Productivity</u>	<u>Count</u>	<u>Prod Value</u>	<u>Prod Loss</u>	
	General HS	4,667	152,039,131	Agricultural	123	628,630	70,679,810	
	Circuit Breaker	3,853	72,529,615	Inventory	0	0	0	
				Timber	0	0	0	
				Timber78	0	0	0	
								Total Loss
	Cap Loss		224,568,746	(+)		Prod Loss	69,970,010	(=) 294,538,756

Deductions															
<u>Homestead</u>			<u>Count</u>	<u>Value</u>	<u>Over 65</u>			<u>Count</u>	<u>Value</u>	<u>Disabled</u>			<u>Count</u>	<u>Value</u>	<u>Assessed</u> 22,896,240,570
General		0	0	General		0	0	General		0	0				
Frozen		0	0	Frozen		0	0	Frozen		0	0				
Local		0	0	Local		8,573	67,935,261	Local		0	0				
Local Frozen		0	0	Local Frozen		0	0	Local Frozen		0	0				
Local %		0	0												
Local % Fzn		0	0												
Total Hs			0	(+)	Total Os			67,935,261	(+)	Total Dis			0		
<u>Disabled Veteran</u>			<u>Count</u>	<u>Value</u>	<u>Miscellaneous</u>			<u>Count</u>	<u>Value</u>	<u>Const Exempt</u>			<u>Count</u>		<u>Value</u>
General		711	7,354,218	Abatements		0	0	General		1,867	958,194,413				
Frozen		0	0	Polution Control		3	2,184,515	Prorated		22	5,557,218				
100% Homesite		356	105,826,152	Freeport		8	5,540,963								
				Minimum Value		2,827	1,015,032								
				Temo Disaster		0	0								
				Other		3	227,440								
Total Dis Vet			113,180,370	(+)	Total Other			8,967,950	(+)	Total Exempt			963,751,631		Total Deductions (=) 1,153,835,212

Taxable / Tax										
New Frozen Taxable	0	(+)	Taxable Frozen	0	(+)	Taxable Non Frozen	21,740,524,858	(=)	Total Taxable	21,740,524,858
									Taxable Loss	2,481
									2024 Rate Per \$100	0.00348662
New Frozen Tax	0.00	(+)	Tax Frozen	0.00	(+)	Tax Non Frozen	75,800,940.13	(=)	Total Tax	75,800,940.13

Additional Totals					
Miscellaneous	Count	Value	Natural Disaster	Value	Certifiable Value
Subj to Hs	29,331	9,721,306,722	Jan 1 Market	0	Market 23,189,546,676
New Taxable	1,117	263,806,827	Jan 1 Txbl	0	
			Jan 1 Tax	0.00	
Legal Acres		14,491,649.329	Jan 1 Avg %	0.000	% Protested 0.005%
Ag Acres		175.271	Disaster Market	0	Taxable 21,739,292,208
Inv Acres		0.000	Disaster Txbl	0	Tax 75,796,642.35
Tmb Acres		0.000	Disaster Tax	0.00	
			Disaster Avg %	0.000	* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest
Annexed	14	85,387,140	Est Recognizable Txbl	0	
DeAnnexed	0	0	Est Recognizable Tax	0.00	
				Chapter 313 Value Limitation Value	
				I&S Taxable 21,740,524,858	
				M&O Taxable 21,740,524,858	
				VLA Cap Loss 0	