

**CITY OF TRENTON, TEXAS**  
**ORDINANCE NO. 588**

**AN ORDINANCE OF THE CITY OF TRENTON, TEXAS SETTING, FIXING, AND ADOPTING THE TAX RATE ON TAXABLE PROPERTY WITHIN THE CITY LIMITS OF THE CITY OF TRENTON FOR THE YEAR 2024; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING APPLICATION OF TAXES COLLECTIBLE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, Section 26.05 of the Texas Tax Code requires that the City of Trenton, Texas (the “City”), adopt a tax rate for 2024 by September 30, 2024; and

**WHEREAS**, pursuant to Chapter 26 of the Texas Tax Code, the Tax Assessor-Collector for the City has calculated the tax rate for 2024 which cannot be exceeded without requisite publications and public hearings; and

**WHEREAS**, Section 26.05(a) of the Texas Tax Code provides that the tax rate consists of two components, one of which will impose the amount of taxes needed to pay debt service, and the other of which will impose the amount of taxes needed to fund maintenance and operation expenses for the next year, and each of which must be approved separately; and

**WHEREAS**, the tax rate set forth herein consists of two components, as required, and they are approved separately; and

**WHEREAS**, upon full review and consideration of the matter, the City Council is of the opinion that the tax rate for the year 2024 set, fixed and adopted herein below is proper.

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

**Section 1. Findings Incorporated.** The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

**Section 2. Tax Roll Approved; Tax Rate Adopted.** That the City Council approved on September 4, 2024 by Resolution No. 550 the 2024 Certified Property Tax Values for the City of Trenton, Texas as submitted by the Fannin County Appraisal District to the City, said Resolution attached hereto as **Exhibit “A”**. That there is hereby levied and ordered to be assessed and collected an ad valorem tax rate of **\$0.660237** on each One Hundred Dollars (\$100.00) of assessed valuation for all taxable property located in the City of Trenton on the 1st day of January 2024, and not exempted from taxation by the constitution and laws of the State of Texas to provide for the expenses of the City of Trenton for the Fiscal Year beginning October 1, 2024 and ending September 30, 2025. The said tax is made up of components, as set forth in this Ordinance:

- a. For the maintenance and support of the General Government (General Fund) for the fiscal year 2024-2025, **\$0.358923** on each \$100 valuation of property.

b. For debt services for the fiscal year 2024-2025, **\$0.301314** on each \$100 valuation of property.

**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 3.50% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000.00 HOME BY APPROXIMATELY \$12.14.**

**Section 3. Due Date of Taxes.** That taxes levied under this ordinance shall be due October 1, 2024, and if not paid on or before January 31, 2025, shall immediately become delinquent. Penalties and interest as provided by state law shall accrue after January 31 of the year following the year in which the taxes are assessed. However, if the entire taxes due as provided herein are paid in full by January 31 of the year following the year in which the taxes are assessed, no penalty or interest shall be due.

**Section 4. Place of Payment/Collection.** Taxes are payable at the office of the Fannin County Tax Assessor/Collector. The City shall have available all rights and remedies provided by law for the enforcement of the collection of taxes levied under this Ordinance.

**Section 5. Tax Roll.** The tax roll, as presented to the City Council, together with any supplement thereto, is hereby accepted.

**Section 6. Savings/Repealing Clause.** All provisions of any ordinance in conflict with this Ordinance are hereby repealed; but such repeal shall not abate any pending prosecution for violation of the repealed Ordinance, nor shall the repeal prevent prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of conflicting ordinances shall remain in full force and effect.

**Section 7. Severability.** Should any section, subsection, sentence, clause or 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. City 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, or phrases be declared unconstitutional or invalid.

**Section 8. Effective Date.** This Ordinance shall become effective from and after its adoption and publication as required by law after its passage by at least 60% of the Council by a record vote.

**PRESENTED APPROVED THIS 18TH DAY OF SEPTEMBER, 2024 BY A VOTE OF \_\_ AYES, \_\_ NAYS, \_\_ ABSTENTIONS, \_\_ ABSENT AT A SPECIAL MEETING OF THE CITY COUNCIL OF THE CITY OF TRENTON, TEXAS.**

Councilmembers:

For:

Against:

Absent:

Abstain:

Mayor Pro Tem, Chris Stringer

\_\_\_\_\_  \_\_\_\_\_  \_\_\_\_\_  \_\_\_\_\_

Councilmember, Riley Stringer

\_\_\_\_\_

Councilmember, Justin Wilson

\_\_\_\_\_

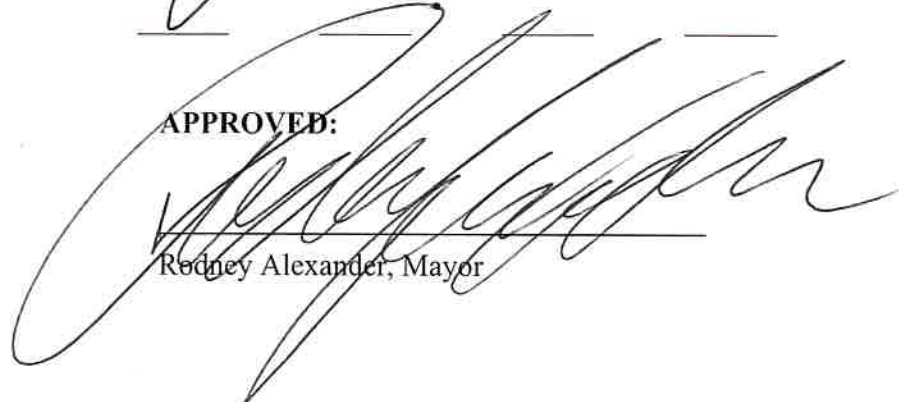
Councilmember, Chelsie Brownfield

\_\_\_\_\_

Councilmember, Tyler Bowman

\_\_\_\_\_

**APPROVED:**



\_\_\_\_\_  
Rodney Alexander, Mayor

**ATTEST:**

  
\_\_\_\_\_  
Amy Creed, City Secretary

**MOTION REQUIRED TO ADOPT THIS ORDINANCE:** The Texas Tax Code specifies the exact motion language to be used when adopting a rate that exceeds the no-new-revenue rate, and the motion must include the percentage difference between the proposed rate (0.660237) and the no-new-revenue rate (0.501215).

“I move that the property tax rate be increased by the adoption of a tax rate of \$0.660237, which is effectively a 31.72 % percent increase in the tax rate.”

**Exhibit "A"**  
**2024 Certified Property Tax Values for the City of Trenton, Texas**



## Fannin Central Appraisal District

831 W. State Highway 56  
Bonham, Texas 75418  
(903) 583-8015

---

July 22, 2024

Taxing Entities  
Fannin County

RE: 2024 Certification

Section 26.01(a) of the Property Tax Code: *"By July 25, the chief appraiser shall prepare and certify to the assessor for each taxing unit participating in the district, that part of the appraisal roll for the district that lists the property taxable by the unit..."*

I, Tylene Gamble, Chief Appraiser for the Fannin Central Appraisal District, do hereby certify that the attached is that portion of the approved Appraisal Records of the Fannin Central Appraisal District which lists total property taxable for your taxing jurisdiction.

I certify that said assessment list and totals for the 2024 tax year is, to the best of my knowledge and belief, correct and therefore certify this 22<sup>nd</sup> day of July 2024.

Via FTP:

- \*2024 Certified Value and Tax Rate assumptions
- \*2023 Certified Value as of July 22, 2024
- \*2024 Alpha Appraisal Roll available upon request anytime

Respectfully,

A handwritten signature in blue ink, appearing to read "Tylene Gamble".

Tylene Gamble  
Chief Appraiser

---



## Fannin Central Appraisal District

831 W. State Highway 56  
Bonham, Texas 75418  
(903) 583-8701 Fax: (903) 583-8015

---

July 22, 2024

Taxing Units  
Fannin County, Texas

**City of Trenton**

To Whom it May Concern,

The following will be necessary for your 2024 Truth in Taxation calculations:

Tax year 2022 and prior refunds:	\$ 1,551
Tax year 2023 excess debt collections:	\$ 3,132
Anticipated collection rate (Texas Property Tax Code 26.04b):	97.03%

If we calculate the tax rates for your taxing unit, this is just to keep you informed.

As always, please contact me if you have any questions.

Sincerely,

  
Christie Ussery, RPA, RTA, CTA  
Deputy Chief Appraiser

## 2024 CERTIFIED TOTALS

Property Count: 775

CTR - City of Trenton  
Grand Totals

7/18/2024 12:42:58PM

Land		Value			
Homesite:		14,790,188			
Non Homesite:		30,775,910			
Ag Market:		17,470,600			
Timber Market:		0	<b>Total Land</b>	(+) 63,036,698	
Improvement		Value			
Homesite:		32,849,363			
Non Homesite:		62,421,800	<b>Total Improvements</b>	(+) 95,271,163	
Non Real		Count	Value		
Personal Property:	105		21,409,470		
Mineral Property:	0		0		
Autos:	0		0	<b>Total Non Real</b>	(+) 21,409,470
			<b>Market Value</b>	= 179,717,331	
Ag	Non Exempt	Exempt			
Total Productivity Market:	17,470,600	0			
Ag Use:	87,280	0	<b>Productivity Loss</b>	(-) 17,383,320	
Timber Use:	0	0	<b>Appraised Value</b>	= 162,334,011	
Productivity Loss:	17,383,320	0			
			<b>Homesad Cap</b>	(-) 5,609,411	
			<b>23.231 Cap</b>	(-) 2,825,950	
			<b>Assessed Value</b>	= 153,898,650	
			<b>Total Exemptions Amount (Breakdown on Next Page)</b>	(-) 52,666,511	
			<b>Net Taxable</b>	= 101,232,139	

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 582,425.95 = 101,232,139 \* (0.575337 / 100)

Certified Estimate of Market Value:	179,717,331
Certified Estimate of Taxable Value:	101,232,139
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

**2024 CERTIFIED TOTALS**

Property Count: 775

CTR - City of Trenton  
Grand Totals

7/18/2024

12:43:17PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	10	21,000	0	21,000
DV1	2	0	5,000	5,000
DV2	1	0	12,000	12,000
DV3	1	0	10,000	10,000
DV4	4	0	12,000	12,000
DVHS	5	0	1,030,232	1,030,232
EX-XG	1	0	51,612	51,612
EX-XV	51	0	44,509,366	44,509,366
EX366	27	0	26,370	26,370
FR	3	6,792,134	0	6,792,134
OV65	60	175,500	0	175,500
OV65S	1	3,000	0	3,000
PC	2	18,297	0	18,297
<b>Totals</b>		<b>7,009,931</b>	<b>45,858,580</b>	<b>52,868,511</b>



**2024 CERTIFIED TOTALS**

Property Count: 775

CTR - City of Trenton  
Grand Totals

7/18/2024 12:43:17PM

**State Category Breakdown**

State Code Description	Count	Acres	New Value	Market Value	Taxable Value
A SINGLE FAMILY RESIDENCE	320	141.0031	\$2,260,010	\$58,000,491	\$51,084,839
B MULTIFAMILY RESIDENCE	2	4.1928	\$0	\$753,700	\$662,059
C1 VACANT LOTS AND LAND TRACTS	198	53.9980	\$0	\$10,001,070	\$9,985,510
D1 QUALIFIED OPEN-SPACE LAND	22	608.0105	\$0	\$17,470,600	\$87,280
D2 IMPROVEMENTS ON QUALIFIED OP	4		\$10	\$117,180	\$117,180
E RURAL LAND, NON QUALIFIED OPE	8	31.3260	\$64,430	\$2,361,560	\$2,287,525
F1 COMMERCIAL REAL PROPERTY	54	40.8004	\$48,040	\$16,657,830	\$14,625,725
F2 INDUSTRIAL AND MANUFACTURIN	7	30.1420	\$16,130	\$6,238,140	\$5,888,462
J2 GAS DISTRIBUTION SYSTEM	2	0.0500	\$0	\$447,670	\$447,670
J3 ELECTRIC COMPANY (INCLUDING C	3	9.0570	\$0	\$5,557,390	\$5,557,390
J4 TELEPHONE COMPANY (INCLUDI	3	0.8038	\$0	\$188,880	\$188,880
J5 RAILROAD	6	1.2224	\$0	\$3,199,700	\$3,199,700
J6 PIPELAND COMPANY	2		\$0	\$32,470	\$28,043
L1 COMMERCIAL PERSONAL PROPE	48		\$0	\$9,583,960	\$3,221,723
L2 INDUSTRIAL AND MANUFACTURIN	22		\$0	\$3,255,730	\$2,811,963
M1 TANGIBLE OTHER PERSONAL, MOE	4		\$0	\$151,830	\$151,830
O RESIDENTIAL INVENTORY	7	2.0862	\$655,360	\$886,360	\$886,360
X TOTALLY EXEMPT PROPERTY	79	130.6173	\$10,862,980	\$44,812,770	\$0
<b>Totals</b>		<b>1,053.3095</b>	<b>\$13,906,960</b>	<b>\$179,717,331</b>	<b>\$101,232,139</b>

# 2024 CERTIFIED TOTALS

Property Count: 775

CTR - City of Trenton  
Effective Rate Assumption

7/18/2024 12:43:17PM

### New Value

TOTAL NEW VALUE MARKET:	<b>\$13,906,960</b>
TOTAL NEW VALUE TAXABLE:	<b>\$3,043,980</b>

### New Exemptions

Exemption	Description	Count		Exemption Amount
EX366	HOUSE BILL 366	5	2023 Market Value	\$11,790
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$11,790</b>

Exemption	Description	Count		Exemption Amount
OV65	OVER 65	1		\$3,000
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>				<b>\$3,000</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>				<b>\$14,790</b>

### Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			
<b>TOTAL EXEMPTIONS VALUE LOSS</b>			<b>\$14,790</b>

### New Ag / Timber Exemptions

### New Annexations

### New Deannexations

### Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
190	\$206,578	\$29,523	\$177,055
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
186	\$201,641	\$29,808	\$171,833

### Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used

**2023 CERTIFIED TOTALS**

Property Count: 678

CTR - City of Trenton  
Grand Totals

7/18/2024

1:00:09PM

Land		Value		
Homesite:		16,584,510		
Non Homesite:		25,596,258		
Ag Market:		18,624,510		
Timber Market:		0	<b>Total Land</b>	(+) 60,805,278
Improvement		Value		
Homesite:		31,557,280		
Non Homesite:		43,538,102	<b>Total Improvements</b>	(+) 75,095,382
Non Real		Count	Value	
Personal Property:	119		15,095,660	
Mineral Property:	0		0	
Autos:	0		0	
			<b>Total Non Real</b>	(+) 15,095,660
			<b>Market Value</b>	= 150,996,320
Ag	Non Exempt	Exempt		
Total Productivity Market:	18,624,510	0		
Ag Use:	96,070	0	<b>Productivity Loss</b>	(-) 18,528,440
Timber Use:	0	0	<b>Appraised Value</b>	= 132,467,880
Productivity Loss:	18,528,440	0		
			<b>Homestead Cap</b>	(-) 7,782,237
			<b>23.231 Cap</b>	(-) 0
			<b>Assessed Value</b>	= 124,685,643
			<b>Total Exemptions Amount</b>	(-) 39,401,874
			<b>Net Taxable</b>	= 85,283,769

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 490,669.08 = 85,283,769 \* (0.575337 / 100)

Certified Estimate of Market Value: 150,996,320  
 Certified Estimate of Taxable Value: 85,283,769

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00