



City of Presidio

SPECIAL-CALLED
CITY COUNCIL
MEETING

AUGUST 11, 2025



**Special Called Council Meeting,
August 11, 2025**

Notice is hereby given that the City Council of the City of Presidio, Texas will hold a Special Called City Council meeting on **August 11, 2025, at 4:00 p.m. at the Presidio Activity Center, (PAC) 1200 East O'Reilly St, in the City of Presidio, Texas** for the purpose of considering the attached agenda. This notice is posted pursuant to the Texas Open Meetings Act. (Section 551.043, Texas Government Code)

1. Call meeting to order
2. Quorum Check
3. Pledge of Allegiance
4. Public Comments *(Comments are limited only to matters that are not included in any item that has been posted on the agenda. Speakers are limited to a maximum of five minutes per speaker. Before addressing the City Council each speaker will state their name and address clearly before making comments).*
5. City of Presidio City Council Minutes for:
 - a. Special-Called Meeting & Budget Workshop, August 4, 2025
 - b. Regular Meeting, August 5, 2025
6. City of Presidio Business (New/Old)
 - a. Discussion / action to accept the presented 2025 Certified Tax Valuations from the Presidio County Appraisal District.
 - b. Discussion / action the 2025 Tax Rate Calculation Worksheet and the No New Revenue and Voter Approval Rates.
 - c. Discussion / action to approve proposed 2025-2026 tax rate of \$0.53906 /\$100 of valuation to include a Maintenance and Operations Rate of \$0.45343 /\$100 and a Debt Service Rate of \$0.08563 /\$100. The proposed tax rate is greater than the voter-approval rate, but not greater than the De Minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code.
If City of Presidio adopts the proposed tax rate, City of Presidio is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of City of Presidio may not petition the City of Presidio to require and election to be held to determine whether to reduce the proposed tax rate.
 - d. Discussion / action to approve and adopt Ordinance 2025-8 to change the time settings for the City of Presidio City Council regular meetings.
 - e. Discussion / action to consider approving the Commercial Lease Agreement for a new Police Department Building between the City of Presidio and Lomas Real Estate, LLC.
 - f. Discussion / action on Phase 2 to Make Presidio Beautiful, appliance removal.
 - g. Discussion / update on the US Army projects to assist the City of Presidio and Presidio County community.
 - h. Discussion / action to approve the payout expenses related to the Viva Big Bend in the amount of \$7500 for the Presidio Convention & Visitor's Bureau.
 - i. Discussion / action to approve the payout expense related to the Viva Big Bend in the amount of \$106.22 for the bands hotel room.
 - j. Discussion / action to approve the payout expenses related to the Rio Bravo Songs 2025 in the amount of \$4500 for the Presidio Convention & Visitor's Bureau.
7. Adjourn

I certify that the above notice of special called city council meeting was posted in the display case near the front entrance of City Hall on or before August 8, 2025 at 4:00 p.m. and at the display case near the door of the Presidio Activity Center located at 1200 E. O'Reilly St, Presidio, Texas on or before August 8, 2025 at 4:00 p.m. I further certify that this agenda was also posted on the City of Presidio website www.presidiotx.us – Council Meeting & Updates – Agenda & Meetings on or before August 8, 2025 at 4:00 p.m.


Brenda Lee Ornelas-Acuña
City Secretary

All items on the agenda are for discussion and/or action by the Presidio City Council. The Presidio City Council Reserves the Right to Adjourn Into Executive Session at Any Time During the Course of this Meeting to Discuss Any of the Matters Listed Above, as Authorized by the Texas Government Code including, but not limited to, Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations About Real Property), 551.073 (Deliberations about Gifts and Donations), 551.074 (Personnel Matters), 551.076 (Deliberations about Security Devices), 551.087 (Economic Development) and 418.183 (Deliberations about Homeland Security Issues) Council will make a tape recording of the proceedings of a closed meeting to deliberate this information. This facility is wheelchair accessible and parking spaces are available. Request for accommodations must be made 48 hours prior to this meeting. Please contact City Hall at 432-229-3517, FAX 432-229-3505, or bornelas@presidiotx.us for further information.

LINE ITEM 5

- 5. City of Presidio City Council Minutes for:
 - a. Special-Called Meeting & Budget Workshop, August 4, 2025
 - b. Regular Meeting, August 5, 2025

Special-called Meeting & Budget Workshop Minutes
August 4, 2025



**Special-Called Council Meeting / Budget Workshop Minutes,
August 4, 2025**

1. **Call meeting to order:** Mayor Ferguson called the Special-Called City Council meeting for August 4, 2025 at the Presidio Activity Center into order at 3:05 p.m.
2. **Quorum Check:** City Secretary checked for quorum.

Attendee Name	Title	Status	Arrived
John Ferguson	Mayor	Present	
Cristian Montoya	Mayor Pro-Tem	Present	
Bianca Martinez-Bailon	Councilwoman	Present	
Silverio Escontrias	Councilman	Present	
Fernando Juarez	Councilman	Present	
Juan R. Saenz	Councilman	Not Present	
Pablo Rodriguez	City Administrator	Present	
Brenda Acuña	City Secretary	Present	
Glorissel Muñiz	Deputy City Secretary	Present	

3. **Pledge of Allegiance:** Mr. Troy Sparks, EMS Director, led pledge of allegiance.
4. **Recognize and Welcome Visitors – 5 minutes**

Public Comment is reserved for members of the public who would like to address the City Council regarding agenda and non-agenda items. Please be aware that, under Texas Law, the Council may not deliberate or take any action during Citizen's comments for items not on the agenda. In some situations, City Staff may be able to respond to the public comments with a factual statement or clarification. The City Council may have the item placed on a future agenda for action or refer the item to Management and Staff for study or conclusion.

Mayor Ferguson welcomed public and City of Presidio staff to the special-called meeting and budget workshop on August 4, 2025 at the Presidio Activity Center and opened floor for any visitor to address the City Council for five minutes. No comment.

5. **New Business**

- a. **Discussion / action / workshop related to setting expenditure priorities, based on anticipated revenues, for work on preparing a budget adoption for the upcoming Fiscal Year starting October 1, 2025 and ending September 30, 2026.**

DISCUSSION: City Administrator, Mr. Pablo Rodriguez and Finance Director, Ms. Glorissel Muñiz presented the Proposed Budget for the fiscal year 2025-2026. Presentation and discussion of expenditure priorities, based on anticipated revenues for the adoption of the budget.

ACTION: No action.

6. **Adjourn**

DISCUSSION: There being no further business for the City Council Mayor Ferguson adjourned the special-called City of Presidio meeting and budget workshop for August 4, 2025 at 5:57 p.m.

ACTION: Councilman Montoya moved to adjourn special-called City of Presidio meeting and budget workshop for August 4, 2025 at 5:57 p.m.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 4-0

CITY OF PRESIDIO, TEXAS

John Ferguson
City of Presidio Mayor

ATTEST:

Brenda Lee Acuña
City Secretary

Regular Meeting Minutes
August 5, 2025



Regular Council Meeting Minutes,
August 5, 2025

1. **Call meeting to order:** Mayor Ferguson called the Regular City Council meeting for August 5, 2025 at the Presidio Activity Center into order at 6:04 p.m.
2. **Quorum Check:** City Secretary checked for quorum.

Attendee Name	Title	Status	Arrived
John Ferguson	Mayor	Present	
Cristian Montoya	Mayor Pro Tem	Not Present	
Bianca Martinez-Bailon	Council member	Present	
Silverio Escontrias	Council member	Present	
Fernando Juarez	Council member	Present	
Juan R. Saenz	Council member	Not Present	
Pablo Rodriguez	City Administrator	Present	
Brenda Acuña	City Secretary	Present	
Glorissel Muñoz	Deputy City Secretary	Present	

3. **Pledge of Allegiance:** Councilman Juarez led pledge of allegiance.
4. **Recognize and Welcome Visitors – 5 minutes**

Public Comment is reserved for members of the public who would like to address the City Council regarding agenda and non-agenda items. Please be aware that, under Texas Law, the Council may not deliberate or take any action during Citizen's comments for items not on the agenda. In some situations, City Staff may be able to respond to the public comments with a factual statement or clarification. The City Council may have the item placed on a future agenda for action or refer the item to Management and Staff for study or conclusion.

Mayor Ferguson welcomed public and City of Presidio staff to the regular meeting on August 5, 2025 at the Presidio Activity Center and opened floor for any visitor to address the City Council for five minutes. Mr. Ramon Rodriguez commented that the Big Bend Conservation Alliance were awarded a grant for greener initiatives for the City of Presidio. He presented an air quality sensor that will used to study the air quality notes in and around our environment. The information will be sent to the Presidio High School studies as part of the study and their education. Mrs. Arian Velazquez-Ornelas commented on the up and coming Texas Parks and Wildlife events.

5. **Department Reports –** City Secretary reported on a possible time change for the City Council meetings to better accommodate some schedules.
6. **Approve Prior Minutes for:**
 - a. **Regular City Council meeting July 15, 2025**
 - b. **Special-Called City Council meeting July 21, 2025**

DISCUSSION: City Council accepted as presented. No discussion at this time.

ACTION: Councilman Juarez moved to approve Regular City Council meeting minutes for July 15, 2025 and Special-Called City Council meeting minutes for July 21, 2025 as presented.
Councilman Escontrias seconded the motion.
Motion Carried Unanimously 3-0

7. New Business

- a. **Discussion / action to accept the Letter of Resignation from Lizette Rohana from her Presidio Municipal Development District board seat and to call out for Letters of Interest to the vacant Presidio Municipal Development District board seat.**

DISCUSSION: Mayor Ferguson asked the City Council to accept Mrs. Lizette Rohana's Letter of Resignation and call out for Letters of Interest to PMDD. Mayor and Council thanked Mrs. Rohana for her service to the community.

ACTION: Councilman Escontrias moved to accept the Letter of Resignation from Lizzete Rohana from her Presidio Municipal Development District board seat and to call out for Letters of Interest to the vacant Presidio Municipal Development District board seat with a deadline submission as of 5pm on August 15, 2025.

Councilman Juarez seconded the motion.

Motion Carried Unanimously 3-0

- b. **Discussion / action to approve Resolution 2025-08R Authorizing Representatives for Local Government Investment Cooperative.**

DISCUSSION: Ms. Glorissel Muñiz, Finance Director stated that this resolution was part of the opening of LOGIC bank account for the Police Department special funds.

ACTION: Councilman Juarez moved to approve Resolution 2025-08R Authorizing Representatives for Local Government Investment Cooperative.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 3-0

- c. **Discussion / action to approve the Interlocal Cooperation Agreement for Tax Assessment and Collection between the City of Presidio and Presidio County Tax Assessor.**

DISCUSSION: Mrs. Nancy Arevalo, Presidio County Tax Assessor, presented the Interlocal agreement with a 7.5% increase to the contract from the previous contract. This contract is only \$1700 difference from the last contract. Mrs. Arevalo stated the reason for the increase is upgrade their tax collection software.

ACTION: Councilman Juarez moved to approve the Interlocal Cooperation Agreement for Tax Assessment and Collection between the City of Presidio and Presidio County Tax Assessor.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 3-0

- d. **Discussion / action to approve the collection of old appliances to initiate the 2nd phase of Beautifying Presidio Project.**

DISCUSSION: Councilman Escontrias stated this was the next step to beautification of Presidio. This phase is to collect old appliances. Councilman Juarez informed the City Council that Tres Pesetas is willing to pay for the collection of old junk vehicles and initiating this as Phase 3. Mayor Ferguson stated that the Landfill could not accept appliances with coolant solution in them. Mayor Ferguson will look into the possibilities to remove the refrigerants solution from the old refrigerators.

ACTION: Councilman Escontrias moved to table line item 7d until more information is the removal of the refrigerants solution from old appliances.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 3-0

- e. **Discussion / action to approve promotion of City of Presidio projects utilizing social media, the city's website, etc.**

DISCUSSION: Mayor Ferguson asked the City Secretary to help with the website.

ACTION: Councilman Juarez moved to approve promotion of City of Presidio projects utilizing social media, the city's website, etc.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 3-0

- f. **Discussion / action on the TxCDBG Grant CDV25-0138 application Contract for Engineering Services.**
 - 1. **Project status.**
 - 2. **Other grant matters**

DISCUSSION:

ACTION: No action.

- g. **Discussion / action on the TxCDBG Grant CDV23-0300 (Water and Drainage Improvements) Amendment to Project Scope.**
 - 1. **Project Status.**
 - 2. **Other grant matters**

DISCUSSION:

ACTION: No action.

- h. **Discussion / Action on the TxCDBG Rural Economic Development (RED) Grant CRC23-0523 Project Status.**
 - 1. **Other grant matters**

DISCUSSION:

ACTION: No action.

- i. **Discussion / Action on the TDEM TX 5161-4 (ARPA Funds) Project Status.**
 - 1. **Other grant matters**

DISCUSSION:

ACTION: No action.

8. Administrative Updates (NO ACTION)

- a. **City Administrator's Report** – No report at this time.
- b. **City Mayor's Report** - No Report at this time.
- c. **City Council Report** – Councilman Escontrias thanked all the City of Presidio employees. Councilman Juarez publicly thanked Casa Agave for helping with events.

9. Adjourn

DISCUSSION: There being no further business for the City Council Mayor Ferguson adjourned the regular City of Presidio meeting for August 5, 2025 at 6:54 p.m.

ACTION: Councilman Juarez moved to adjourn the regular City of Presidio meeting for August 5, 2025 at 6:54 p.m.

Councilwoman Martinez-Bailon seconded the motion.

Motion Carried Unanimously 3-0

CITY OF PRESIDIO, TEXAS

John Ferguson
City of Presidio Mayor

ATTEST:

Brenda Lee Acuña
City Secretary

LINE ITEM 6

CITY OF PRESIDIO BUSINESS
(NEW/OLD)

- a. Discussion / action to accept the presented 2025 Certified Tax Valuations from the Presidio County Appraisal District.



CERTIFICATION OF VALUES

2025

CITY OF PRESIDIO

I, Cynthia Ramirez, Chief Appraiser of Presidio County, by my signature affixed below, do hereby certify the taxable values for properties within the above named taxing unit for tax year 2025.

Total Market Value \$263,532,501

Total Certified Taxable Value \$212,660,711

Signed and certified on this the 23rd day of July 2025.

Cynthia Ramirez, RPA

Chief Appraiser

2025 CERTIFIED TOTALS

05 - CITY OF PRESIDIO

Property Count: 3,348

ARB Approved Totals

7/21/2025

4:06:46PM

Land		Value			
Homesite		10,968,618			
Non Homesite		31,703,602			
Ag Market		39,900			
Timber Market		0	Total Land	(+)	42,710,120
Improvement		Value			
Homesite		87,645,750			
Non Homesite		99,658,891	Total Improvements	(+)	187,304,641
Non Real		Count	Value		
Personal Property	173		33,517,740		
Mineral Property	0		0		
Autos	0		0	Total Non Real	(+)
			Market Value	=	33,517,740
					263,532,501
Ag	Non Exempt	Exempt			
Total Productivity Market	39,900	0			
Ag Use	3,030	0	Productivity Loss	(-)	36,870
Timber Use	0	0	Appraised Value	=	263,495,631
Productivity Loss	36,870	0			
			Homestead Cap	(-)	21,327,571
			23.231 Cap	(-)	3,709,230
			Assessed Value	=	238,458,830
			Total Exemptions Amount	(-)	25,798,119
			(Breakdown on Next Page)		
			Net Taxable	=	212,660,711

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)

1,236,111.65 = 212,660,711 * (0.581260 / 100)

Certified Estimate of Market Value	263,532,501
Certified Estimate of Taxable Value	212,660,711

Tax Increment Finance Value	0
Tax Increment Finance Levy	0.00

2025 CERTIFIED TOTALS

Property Count: 3,348

05 - CITY OF PRESIDIO
ARB Approved Totals

7/21/2025

4:06:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	1	0	7,500	7,500
DV3	3	0	30,000	30,000
DV4	4	0	48,000	48,000
DVHS	10	0	1,480,076	1,480,076
EX	12	0	277,170	277,170
EX-XL	2	0	44,850	44,850
EX-XN	1	0	80,430	80,430
EX-XV	206	0	20,808,903	20,808,903
EX366	43	0	52,010	52,010
OV65	325	3,169,180	0	3,169,180
Totals		3,169,180	22,628,938	25,798,119

2025 CERTIFIED TOTALS

Property Count: 3,348

05 - CITY OF PRESIDIO

Grand Totals

7/21/2025

4:06:46PM

Land		Value			
Homesite:		10,966,618			
Non Homesite:		31,703,602			
Ag Market:		39,900			
Timber Market:		0	Total Land	(+)	42,710,120
Improvement		Value			
Homesite:		87,645,750			
Non Homesite:		99,658,891	Total Improvements	(+)	187,304,641
Non Real		Count	Value		
Personal Property:	173		33,517,740		
Mineral Property:	0		0		
Autos:	0		0	Total Non Real	(+)
			Market Value	=	33,517,740
					263,532,501
Ag	Non Exempt	Exempt			
Total Productivity Market:	39,900	0			
Ag Use:	3,030	0	Productivity Loss	(-)	36,870
Timber Use:	0	0	Appraised Value	=	263,495,631
Productivity Loss:	36,870	0			
			Homestead Cap	(-)	21,327,571
			23.231 Cap	(-)	3,709,230
			Assessed Value	=	238,458,830
			Total Exemptions Amount (Breakdown on Next Page)	(-)	25,798,119
			Net Taxable	=	212,660,711

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 1,236,111.65 = 212,660,711 * (0.581260 / 100)

Certified Estimate of Market Value 263,532,501
 Certified Estimate of Taxable Value: 212,660,711

Tax Increment Finance Value 0
 Tax Increment Finance Levy: 0.00

2025 CERTIFIED TOTALS

Property Count: 3,348

05 - CITY OF PRESIDIO
Grand Totals

7/21/2025

4:06:53PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DV2	1	0	7,500	7,500
DV3	3	0	30,000	30,000
DV4	4	0	48,000	48,000
DVHS	10	0	1,480,076	1,480,076
EX	12	0	277,170	277,170
EX-XL	2	0	44,850	44,850
EX-XN	1	0	80,430	80,430
EX-XV	206	0	20,608,903	20,608,903
EX366	43	0	52,010	52,010
OV65	325	3,169,180	0	3,169,180
Totals		3,169,180	22,628,939	25,798,119

2025 CERTIFIED TOTALS

Property Count: 3,348

05 - CITY OF PRESIDIO
ARB Approved Totals

7/21/2025 4:06:53PM

State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,694	497.3548	\$1,891,850	\$158,772,328	\$132,367,153
B	MULTIFAMILY RESIDENCE	33	6.9129	\$0	\$3,390,409	\$3,260,353
C1	VACANT LOTS AND LAND TRACTS	969	587.6502	\$0	\$13,787,535	\$12,411,035
D1	QUALIFIED OPEN-SPACE LAND	13	92.6700	\$0	\$39,900	\$3,030
E	RURAL LAND, NON QUALIFIED OPE	64	1,135.1700	\$0	\$1,842,452	\$1,387,683
F1	COMMERCIAL REAL PROPERTY	168	88.6158	\$306,940	\$22,185,207	\$21,543,707
F2	INDUSTRIAL AND MANUFACTURIN	3	17.0000	\$0	\$8,330,930	\$8,330,930
J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$14,949,340	\$14,949,340
J4	TELEPHONE COMPANY (INCLUDI	7		\$0	\$8,257,870	\$8,257,870
J7	CABLE TELEVISION COMPANY	1		\$0	\$50,790	\$50,790
L1	COMMERCIAL PERSONAL PROPE	106		\$0	\$5,686,720	\$5,686,720
L2	INDUSTRIAL AND MANUFACTURIN	11		\$0	\$1,422,600	\$1,422,600
M1	TANGIBLE OTHER PERSONAL, MOB	80		\$67,730	\$3,376,120	\$2,989,500
X	TOTALLY EXEMPT PROPERTY	264	763.9521	\$1,356,130	\$21,460,300	\$0
Totals			3,189.3258	\$3,622,650	\$263,532,501	\$212,660,711

2025 CERTIFIED TOTALS

Property Count: 3,348

05 - CITY OF PRESIDIO
Grand Totals

7/21/2025 4:06 53PM

State Category Breakdown

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J3	ELECTRIC COMPANY (INCLUDING C	3		\$0	\$14,949,340	\$14,949,340
J4	TELEPHONE COMPANY (INCLUDI	7		\$0	\$8,257,870	\$8,257,870
J7	CABLE TELEVISION COMPANY	1		\$0	\$50,790	\$50,790
L1	COMMERCIAL PERSONAL PROPE	106		\$0	\$5,686,720	\$5,686,720
L2	INDUSTRIAL AND MANUFACTURIN	11		\$0	\$1,422,600	\$1,422,600
M1	TANGIBLE OTHER PERSONAL MOB	80		\$67,730	\$3,376,120	\$2,989,500
X	TOTALLY EXEMPT PROPERTY	264	763.9521	\$1,356,130	\$21,460,300	\$0
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2025 CERTIFIED TOTALS

Property Count: 3,348

05 - CITY OF PRESIDIO
ARB Approved Totals

7/21/2025 4:06:53PM

CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	REAL, RESIDENTIAL, SINGLE-FAMIL	1,212	350.2447	\$1,749,490	\$135,680,698	\$111,630,051
A2	REAL, RESIDENTIAL, MOBILE HOME	508	147.1101	\$142,360	\$23,091,630	\$20,737,102
B1	REAL, RESIDENTIAL, DUPLEXES	24	5.9199	\$0	\$2,134,880	\$2,042,587
B2	REAL, RESIDENTIAL, APARTMENTS	11	0.9930	\$0	\$1,255,529	\$1,217,766
C1	REAL, VACANT PLATTED RESIDENTI	782	327.4306	\$0	\$10,717,575	\$9,495,770
C2	REAL, VACANT PLATTED COMMERCIAL	107	68.8355	\$0	\$1,148,150	\$1,110,068
C3	REAL, VACANT PLATTED RURAL OR I	80	191.3841	\$0	\$1,901,810	\$1,805,197
D1	REAL, ACREAGE, RANGELAND	13	92.6700	\$0	\$39,900	\$3,030
E	RURAL LAND, NON QUALIFIED OPEN	55	1,094.1500	\$0	\$619,662	\$515,322
E1	REAL, FARM/RANCH, HOUSE	8	35.0200	\$0	\$1,216,310	\$865,881
E3	REAL, FARM/RANCH, OTHER IMPROV	1	6.0000	\$0	\$6,480	\$6,480
F1	REAL, Commercial	168	88.6158	\$306,940	\$22,185,207	\$21,543,707
F2	REAL, Industrial	3	17.0000	\$0	\$8,330,930	\$8,330,930
J3	REAL & TANGIBLE PERSONAL, UTIL	3		\$0	\$14,949,340	\$14,949,340
J4	REAL & TANGIBLE PERSONAL, UTIL	7		\$0	\$8,257,870	\$8,257,870
J7	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$50,790	\$50,790
L1	TANGIBLE, PERSONAL PROPERTY, C	106		\$0	\$5,686,720	\$5,686,720
L2	TANGIBLE, PERSONAL PROPERTY, I	11		\$0	\$1,422,600	\$1,422,600
M1	TANGIBLE OTHER PERSONAL, MOBI	80		\$67,730	\$3,376,120	\$2,989,500
X		264	763.9521	\$1,356,130	\$21,460,300	\$0
Totals			3,189.3258	\$3,622,650	\$263,532,501	\$212,660,711

2025 CERTIFIED TOTALS

05 - CITY OF PRESIDIO

Property Count: 3,348

Grand Totals

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CAD State Category Breakdown

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E	RURAL LAND, NON QUALIFIED OPEN	55	1,094.1500	\$0	\$619,662	\$515,322
E1	REAL, FARM/RANCH, HOUSE	8	35.0200	\$0	\$1,216,310	\$865,881
E3	REAL, FARM/RANCH, OTHER IMPROV	1	6.0000	\$0	\$6,480	\$6,480
F1	REAL, Commercial	168	88.6158	\$306,940	\$22,185,207	\$21,543,707
F2	REAL, Industrial	3	17.0000	\$0	\$8,330,930	\$8,330,930
J3	REAL & TANGIBLE PERSONAL, UTIL	3		\$0	\$14,949,340	\$14,949,340
J4	REAL & TANGIBLE PERSONAL, UTIL	7		\$0	\$8,257,870	\$8,257,870
J7	REAL & TANGIBLE PERSONAL, UTIL	1		\$0	\$50,790	\$50,790
L1	TANGIBLE, PERSONAL PROPERTY, C	106		\$0	\$5,686,720	\$5,686,720
L2	TANGIBLE, PERSONAL PROPERTY, I	11		\$0	\$1,422,600	\$1,422,600
M1	TANGIBLE OTHER PERSONAL, MOBI	80		\$67,730	\$3,376,120	\$2,989,500
X		264	763.9521	\$1,356,130	\$21,460,300	\$0
Totals			3,189.3258	\$3,622,650	\$263,532,501	\$212,660,711

2025 CERTIFIED TOTALS

Property Count: 3,348

05 - CITY OF PRESIDIO
Effective Rate Assumption

7/21/2025

4:06:53PM

New Value

TOTAL NEW VALUE MARKET:	\$3,822,650
TOTAL NEW VALUE TAXABLE:	\$2,266,520

New Exemptions

Exemption	Description	Count		
EX	Exempt	1	2024 Market Value	\$0
EX-XV	Other Exemptions (including public property, r	3	2024 Market Value	\$152,380
EX366	HB366 Exempt	10	2024 Market Value	\$36,500
ABSOLUTE EXEMPTIONS VALUE LOSS				\$188,880

Exemption	Description	Count	Exemption Amount
DVHS	Disabled Veteran Homestead	3	\$222,856
OV65	Over 65	15	\$140,000
PARTIAL EXEMPTIONS VALUE LOSS		18	\$362,856
NEW EXEMPTIONS VALUE LOSS			\$551,736

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
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INCREASED EXEMPTIONS VALUE LOSS

TOTAL EXEMPTIONS VALUE LOSS \$551,736

New Ag / Timber Exemptions**New Annexations****New Deannexations**

Count	Market Value	Taxable Value
1		\$0

Average Homestead Value**Category A and E**

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
710	\$126,784	\$29,588	\$97,196
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
706	\$126,201	\$29,274	\$96,927

2025 CERTIFIED TOTALS

05 - CITY OF PRESIDIO

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- b. Discussion / action the 2025 Tax Rate Calculation Worksheet and the No New Revenue and Voter Approval Rates.

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

CITY OF PRESIDIO

(432) 229-3517

Taxing Unit Name

Phone (area code and number)

5017 W. OREILLY ST. PRESIDIO, TX 79845

www.presidiotx.us

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 195,652,010
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0.0000
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 195,652,010
4.	Prior year total adopted tax rate.	\$ 0.58126 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 0.00 B. Prior year values resulting from final court decisions: - \$ 0.00 C. Prior year value loss. Subtract B from A.³	\$ 0.00
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 0.00 B. Prior year disputed value: - \$ 0.00 C. Prior year undisputed value. Subtract B from A.⁴	\$ 0.00
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0.00

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 195,652,010
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0.00
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use prior year market value: \$ 188,880 B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 362,856 C. Value loss. Add A and B. ⁶	\$ 551,736
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. A. Prior year market value: \$ 0.00 B. Current year productivity or special appraised value: - \$ 0.00 C. Value loss. Subtract B from A. ⁷	\$ 0.00
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 551,736
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0.00
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 195,100,274
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,134,040
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ 122
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 1,134,162
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include home-owners age 65 or older or disabled. ¹¹ A. Certified values: \$ 212,660,711 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below. ¹² - \$ E. Total current year value. Add A and B, then subtract C and D.	\$ 212,660,711

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$ 0.00
	B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	+ \$ 0.00
	C. Total value under protest or not certified. Add A and B.	\$ 0.00
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 0.00
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0.00
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 212,660,711
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 0.00
24.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 2,266,520
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 2,266,520
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 210,394,191
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$.53906 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ 0.00 /\$100

SECTION 2: Voter Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$.45143 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 195,652,010
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 883,232
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2024. This line applies only to tax years preceding the prior tax year. + \$ 0.00 B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. - \$ 0.00 C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0.00 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 0.00 E. Add Line 31 to 32D.	\$ 883,232
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 210,394,191
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$.41980 /\$100
35.	Rate adjustment for state criminal justice mandate.²⁶ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0.00 B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0.00 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00 /\$100
36.	Rate adjustment for indigent health care expenditures.²⁷ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ 0.00 B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. - \$ 0.00 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.00 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.00 /\$100

²⁵ (Reserved for expansion)²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸	
A.	Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ 0.00	
B.	Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. \$	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100	
D.	Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ /\$100	
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.00 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹	
A.	Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$	
B.	Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. \$	
C.	Subtract B from A and divide by Line 33 and multiply by \$100. \$ /\$100	
D.	Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ /\$100	
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.00 /\$100
39.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information.	
A.	Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$	
B.	Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year \$	
C.	Subtract B from A and divide by Line 33 and multiply by \$100 \$ /\$100	
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.41980 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. \$ 0	
B.	Divide Line 41A by Line 33 and multiply by \$100 \$ /\$100	
C.	Add Line 41B to Line 40.	\$ 0.41980 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.453384 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.00 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.³¹</p> <p>Enter debt amount \$ 187,497</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$</p> <p>D. Subtract amount paid from other resources - \$</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 187,497</p>	
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0.00
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 187,497
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 102.96 %</p> <p>B. Enter the prior year actual collection rate..... 98.63 %</p> <p>C. Enter the 2023 actual collection rate. 104.76 %</p> <p>D. Enter the 2022 actual collection rate. 103.99 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³⁴ 102.96 %</p>	
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 182,107
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 212,660,711
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.08563 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.53901 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.00 /\$100

³⁰ Tex. Tax Code §26.042(a)³¹ Tex. Tax Code §26.012(7)³² Tex. Tax Code §26.012(10) and 26.04(b)³³ Tex. Tax Code §26.04(b)³⁴ Tex. Tax Code §26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.00 /\$100

SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³⁵ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0.00
53.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0.00
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 212,660,711
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.00 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.53906 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.53906 /\$100
58.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.53901 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$.53901 /\$100

SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
60.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0.00
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 212,660,711
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.00 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(f)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(f)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.53901 /\$100

SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value. ⁴² The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value. ⁴³

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042; ⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁵ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval. ⁴⁶

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. ⁴⁷

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value	
	A. Voter-approval tax rate (Line 68)	\$ 0.56095 /\$100
	B. Unused increment rate (Line 67)	\$ 0.00 /\$100
	C. Subtract B from A	\$.56095 /\$100
	D. Adopted Tax Rate	\$ 0.58128 /\$100
	E. Subtract D from C	\$ -.02031 /\$100
	F. 2024 Total Taxable Value (Line 60)	\$ 195,652,010
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ -39,737
65.	Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.57801 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.57801 /\$100
	D. Adopted Tax Rate	\$ 0.58157 /\$100
	E. Subtract D from C	\$ -0.00356 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 183,280,250
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$
66.	Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value	
	A. Voter-approval tax rate (Line 67)	\$ 0.57488 /\$100
	B. Unused increment rate (Line 66)	\$ 0.0000 /\$100
	C. Subtract B from A	\$ 0.57488 /\$100
	D. Adopted Tax Rate	\$ 0.59508 /\$100
	E. Subtract D from C	\$ -0.02020 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 172,318,708
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero	\$ -34,808
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0.00 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the No-New-Revenue Rate Worksheet. Multiply the result by 100	\$ 0.00 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.53901 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §§26.013(a)(1)-(a), (1)-(b), and (2)

⁴⁴ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §26.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ Tex. Local Gov't Code §26.04(c)(2)(B)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁹ This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.41980 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 212,660,711
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.23512 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.08563 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.74055 /\$100

SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁵⁰

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁵¹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.58126 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵³ Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.00 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.00 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 195,100,274
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0.00
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 210,394,191
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.00 /\$100

⁴⁹ Tex. Tax Code §26.012(b-a)

⁵⁰ Tex. Tax Code §26.063(a)(1)

⁵¹ Tex. Tax Code §26.042(b)

⁵² Tex. Tax Code §26.042(f)

⁵³ Tex. Tax Code §26.042(c)

⁵⁴ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.53901 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.53906 /\$100
 As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).
 Indicate the line number used: 27

Voter-approval tax rate. \$ 0.53901 /\$100
 As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax),
 Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).
 Indicate the line number used: 50

De minimis rate. \$ 0.74055 /\$100
 If applicable, enter the current year de minimis rate from Line 74.

SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

SECTION 10: Taxing Unit Representative Name and SignatureEnter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.¹⁴print
here ▶

Nancy V. Arevalo

Printed Name of Taxing Unit Representative

sign
here ▶

Nancy V. Arevalo

Taxing Unit Representative

Date

8/8/25

¹⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- c. Discussion / action to approve proposed 2025-2026 tax rate of \$0.~~5394~~⁵³⁹⁴ /\$100 of valuation to include a Maintenance and Operations Rate of \$0.~~45343~~⁴⁵³⁴³ /\$100 and a Debt Service Rate of \$0.~~08563~~⁰⁸⁵⁶³ /\$100. The proposed tax rate is greater than the voter-approval rate, but not greater than the De Minimis rate and does not exceed the rate that allows voters to petition for an election under Section 26.075, Tax Code.

If City of Presidio adopts the proposed tax rate, City of Presidio is not required to hold an election so that the voters may accept or reject the proposed tax rate and the qualified voters of City of Presidio may not petition the City of Presidio to require an election to be held to determine whether to reduce the proposed tax rate.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- d. Discussion / action to approve and adopt Ordinance 2025-8 to change the time settings for the City of Presidio City Council regular meetings.

ORDINANCE NO. 2025-8

AN ORDINANCE AMENDING ORDINANCE NO. 2023-3 PROVIDING FOR ONE REGULAR COUNCIL MEETING FOR THE CITY OF PRESIDIO; SETTING SECOND MONDAY OF EACH MONTH AND/OR FOURTH MONDAY OF EACH MONTH (IF NEEDED) 4:00 P.M. AS THE DAY AND/ OR DAYS OF THE REGULAR COUNCIL MEETING FOR THE CITY OF PRESIDIO.

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

WHEREAS; THAT THE CITY COUNCIL OF THE CITY OF PRESIDIO WILL HOLD ONE REGULAR COUNCIL MEETING PER MONTH, AND THAT THE CITY COUNCIL WILL HOLD ITS REGULAR COUNCIL MEETING ON THE SECOND AND/OR FOURTH, MONDAY OF EACH MONTH AT 4:00 PM.

WHEREAS; THAT THIS ORDINANCE SHALL TAKE EFFECT AND BE IN FORCE FROM AND AFTER ITS PASSAGE.

NOW THEREFORE; PASSED, APPROVED AND ADOPTED ON THIS THE 11TH DAY OF AUGUST 2025, AT THE SPECIAL-CALLED MEETING OF THE CITY OF PRESIDIO. THERE BEING A QUORUM PRESENT, APPROVED BY THE MAYOR AND THE CITY COUNCIL ON THE DATES SET ABOVE TO BEGIN AS OF SEPTEMBER 1, 2025.

CITY OF PRESIDIO

John Ferguson
Mayor

Attest:

Brenda Lee Acuña
City Secretary

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- e. Discussion / action to consider approving the Commercial Lease Agreement for a new Police Department Building between the City of Presidio and Lomas Real Estate, LLC.

COMMERCIAL LEASE AGREEMENT

Date: 8/6/2025

Landlord: Lomas Real Estate, LLC
PO Box 2407
Presidio, Texas 79845

Tenant: City of Presidio
PO Box 1899
Presidio, Texas 79845

Premises: The following described real estate in Presidio County, Texas commonly known as 410 N Belmont St, Presidio, Texas 79845:

Part of Lots 2 and all of Lots 3 and 4, Block 20, Bellevue Addition, to the City of Presidio, Presidio County, Texas, according to the plat recorded in Volume 44 1/2, Page 77, Plat Records, Presidio County, Texas, said property more particularly described in a Plat of the survey attached hereto as Exhibit A;

Together with all improvements thereon.

Term: 1 year

Commencement Date: 9/1/2025

Termination Date: 8/31/2026

Base Rent (monthly):

~~\$1,200.00~~. First rent will be prorated if Commencement Date is not on the 1st day of the month. Base rent may change due to increases in property taxes, insurance, changes in local, state, or federal law. Changes in the base rent shall be communicated to the Tenant in writing with a minimum of a 30-day notice.

Commented [AL1]: Finalize rent amount to take into consideration cost of tenant requested modifications.

Security Deposit:

~~\$1,200.00~~

Commented [AL2]: Finalize deposit amount to take into consideration cost of tenant requested modifications.

Permitted Use:

Police department evidence room and administrative activities required in furtherance of Tenant's business.

Tenant's Insurance:

As required on the Insurance Addendum attached hereto as EXHIBIT B.

Landlord's Insurance:

As required on the Insurance Addendum attached hereto as EXHIBIT B.

Landlord Work:

On or before the Commencement Date, Landlord, at its sole cost and expense, shall complete the Landlord Work as described on EXHIBIT C attached hereto.

Commented [A1.3]: May need to change this if work cannot be completed before commencement date since its so close.

Tenant's Rebuilding Obligations:

If the Premises are damaged by fire or other elements, Landlord at Landlord's discretion and expense will be responsible for repairing or rebuilding the following leasehold improvements to the same extent and quality as Landlord provided to Tenant at the Commencement Date of the Lease: all partitions, walls, ceiling systems, wiring, light fixtures, floors, finishes, wall coverings, floor coverings, signs, doors, hardware, windows, window coverings, plumbing, heating, ventilating, air-conditioning equipment, and other improvements but only to the extent originally installed in the Premises by Landlord. Except as set forth herein, Tenant at Tenant's expense shall be responsible for repairing or replacing any other fixtures, furniture, equipment or other personal property owned or installed in the Premises by Tenant.

Definitions

"Agent" means officers, directors, shareholders, agents, contractors, employees, licensees, and, to the extent under the control of the principal, invitees.

"Essential Services" means utility connections reasonably necessary for occupancy of the Premises for the Permitted Use.

"Injury" means (1) harm to or impairment or loss of property or its use, (2) harm to or death of a person, or (3) "personal and advertising injury" as defined in the form of liability insurance Tenant is required to maintain.

"Lienholder" means the holder of a deed of trust covering the Premises.

"Rent" means Base Rent plus any other amounts of money payable by Tenant to Landlord.

Clauses and Covenants**A. Tenant Agrees to:**

1. Lease the Premises for the entire Term beginning on the Commencement Date and ending on the Termination Date.
2. Accept the Premises in their present condition "AS IS," subject to the completion of the Landlord Work.

3. Obey (a) all laws relating to Tenant's use, maintenance of the condition, and occupancy of the Premises; (b) any requirements imposed by utility companies serving or insurance companies covering the Premises; and (c) any rules and regulations adopted by Landlord.

4. Pay monthly, in advance, on the first day of the month, the Base Rent to Landlord at Landlord's Address.

5. Pay a late charge of \$25 if Rent is not received by Landlord by the tenth day after it is due.

~~6.~~ Pay all ad valorem Personal Property taxes and assessments against the Leased Premises, prior to delinquency.

7. Obtain and pay for all utility services used by Tenant and not provided by Landlord.

8. Pay any utility services not provided by Landlord.

9. Allow Landlord to enter the Premises to perform Landlord's obligations, inspect the Premises, and show the Premises to prospective purchasers or tenants.

10. Keep the sidewalks, service ways, and loading areas adjacent to the Premises clean and unobstructed.

11. Submit in writing to Landlord any request for repairs, replacement, and maintenance that are the obligations of Landlord. Tenant is responsible for maintenance of all consumable items including but not limited to replacing light bulbs and air conditioner filters.

12. Vacate the Premises and return all keys to the Landlord on the last day of the Term.

13. Pay all costs caused by Tenant's introduction of materials, other than ordinary human waste, into the sanitary sewer system.

14. Install and maintain any dilution tanks, holding tanks, settling tanks, sewer sampling devices, sand traps, grease traps, or other devices required by law for the Permitted Use of the sanitary sewer system.

15. INDEMNIFY, DEFEND, AND HOLD LANDLORD AND LIENHOLDER, AND THEIR RESPECTIVE AGENTS, HARMLESS FROM ANY INJURY (AND ANY RESULTING OR RELATED CLAIM, ACTION, LOSS, LIABILITY, OR REASONABLE EXPENSE, INCLUDING ATTORNEY'S FEES AND OTHER FEES AND COURT AND OTHER COSTS) OCCURRING IN ANY PORTION OF THE PREMISES. THE INDEMNITY CONTAINED IN THIS PARAGRAPH (a) IS INDEPENDENT OF TENANT'S INSURANCE, (b) WILL NOT BE LIMITED BY COMPARATIVE NEGLIGENCE STATUTES OR DAMAGES PAID UNDER THE WORKERS' COMPENSATION ACT OR SIMILAR EMPLOYEE BENEFIT ACTS, (c) WILL SURVIVE THE END OF THE TERM, AND (d) WILL APPLY EVEN IF AN INJURY IS CAUSED IN WHOLE OR IN PART BY THE ORDINARY NEGLIGENCE OR STRICT LIABILITY OF LANDLORD OR LANDLORD'S AGENTS

BUT WILL NOT APPLY TO THE EXTENT AN INJURY IS CAUSED BY THE GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OF LANDLORD AND LIENHOLDER AND THEIR RESPECTIVE AGENTS.

B. Tenant agrees not to:

1. Use the Premises for any purpose other than the Permitted Use.
2. Create a nuisance.
3. Interfere with any other normal business operations or Landlord's management of the Premises.
4. Permit any waste.
5. Use the Premises in any way that would increase insurance premiums or void insurance on the Premises.
6. Change Landlord's lock system.
7. Alter the Premises without the written consent of Landlord.
8. Allow a lien to be placed on the Premises.
9. Assign this Lease or sublease any portion of the Premises without Landlord's written consent.
10. Place any signs on the Premises without Landlord's written consent.

C. Landlord agrees to:

1. Lease to Tenant the Premises for the entire Term beginning on the Commencement Date and ending on the Termination Date.
2. Complete the Landlord Work on or before the Commencement Date.
3. Obey all laws relating to Landlord's ownership of the Premises.
4. Repair, replace, and maintain, at Landlord's own cost and expense, any part of the Premises that Tenant is not obligated to repair, replace, or maintain, including, but not limited to (a) roof; (b) foundation; (c) common areas; (d) structural soundness of the exterior walls; (e) exterior and interior windows, doors, and entrances; (f) sprinkler systems; (g) signs; (h) ceiling tiles and floor coverings; (i) interior walls, columns and partitions; (j) lighting (excluding light bulbs); (k) electrical, gas, plumbing and sewage facilities/lines up to the point of connection to the main line(s); and (l) the heating, ventilation and air conditioning equipment and systems (excluding air filters).
5. Pay for the following utility bills: None.

D. Landlord agrees not to:

1. Interfere with Tenant's possession of the Premises as long as Tenant is not in default.

E. Landlord and Tenant agree to the following:

1. Alterations. Any physical additions or improvements to the Premises made by Tenant will become the property of Landlord. Landlord may require that Tenant, at the end of the Term and at Tenant's expense, remove any physical additions or improvements, repair any alterations, and restore the Premises to the condition existing at the Commencement Date, normal wear excepted.

2. Abatement. Tenant's covenant to pay Rent and Landlord's covenants are independent. Except as otherwise provided, Tenant will not be entitled to abate Rent for any reason.

3. Insurance. Tenant and Landlord will maintain the respective insurance coverages described in the attached Insurance Addendum.

4. Release of Claims/Subrogation. LANDLORD AND TENANT RELEASE EACH OTHER AND LIENHOLDER, AND THEIR RESPECTIVE AGENTS, FROM ALL CLAIMS OR LIABILITIES FOR DAMAGE TO THE PREMISES OR BUILDING, DAMAGE TO OR LOSS OF PERSONAL PROPERTY WITHIN THE BUILDING, AND LOSS OF BUSINESS OR REVENUES THAT ARE COVERED BY THE RELEASING PARTY'S PROPERTY INSURANCE OR THAT WOULD HAVE BEEN COVERED BY THE REQUIRED INSURANCE IF THE PARTY FAILS TO MAINTAIN THE PROPERTY COVERAGES REQUIRED BY THIS LEASE. THE PARTY INCURRING THE DAMAGE OR LOSS WILL BE RESPONSIBLE FOR ANY DEDUCTIBLE OR SELF-INSURED RETENTION UNDER ITS PROPERTY INSURANCE. LANDLORD AND TENANT WILL NOTIFY THE ISSUING PROPERTY INSURANCE COMPANIES OF THE RELEASE SET FORTH IN THIS PARAGRAPH AND WILL HAVE THE PROPERTY INSURANCE POLICIES ENDORSED, IF NECESSARY, TO PREVENT INVALIDATION OF COVERAGE. THIS RELEASE WILL NOT APPLY IF IT INVALIDATES THE PROPERTY INSURANCE COVERAGE OF THE RELEASING PARTY. **THE RELEASE IN THIS PARAGRAPH WILL APPLY EVEN IF THE DAMAGE OR LOSS IS CAUSED IN WHOLE OR IN PART BY THE ORDINARY NEGLIGENCE OR STRICT LIABILITY OF THE RELEASED PARTY OR ITS AGENTS BUT WILL NOT APPLY TO THE EXTENT THE DAMAGE OR LOSS IS CAUSED BY THE GROSS NEGLIGENCE OR WILLFUL MISCONDUCT OF THE RELEASED PARTY OR ITS AGENTS.**

5. Casualty/Total or Partial Destruction.

- (a) If the Premises are damaged by casualty and can be restored within ninety days, Landlord will, at its discretion, and expense, restore the roof, foundation, and structural soundness of the exterior walls of the Premises and any leasehold improvements within the Premises that are not within Tenant's Rebuilding Obligations to substantially the same condition that existed before the casualty, and Tenant will, at its expense, be

responsible for replacing any of its damaged furniture, fixtures, and personal property and performing Tenant's Rebuilding Obligations. If Landlord fails to complete the portion of the restoration for which Landlord is responsible within ninety days from the date of written notification by Tenant to Landlord of the casualty, Tenant may terminate this Lease by written notice delivered to Landlord before Landlord completes Landlord's restoration obligations.

(b) If Landlord cannot complete the portion of the restoration for which Landlord is responsible within ninety days, Landlord has an option to restore the Premises. If Landlord chooses not to restore, this Lease will terminate. If Landlord chooses to restore, Landlord will notify Tenant in writing of the estimated time to restore and give Tenant an option to terminate this Lease by notifying Landlord in writing within ten days from receipt of Landlord's estimate. If Tenant does not notify Landlord timely of Tenant's election to terminate this Lease, the Lease will continue and Landlord will restore the Premises as provided in (a) above.

(c) To the extent the Premises are untenantable after the casualty, the Rent will be adjusted as may be fair and reasonable.

6. Condemnation/Substantial or Partial Taking.

(a) If the Premises cannot be used for the purposes contemplated by this Lease because of condemnation or purchase in lieu of condemnation, this Lease will terminate.

(b) Tenant will have no claim to the condemnation award or proceeds in lieu of condemnation.

7. Default by Landlord/Events. Defaults by Landlord are failing to comply with any provision of this Lease within thirty days after written notice and failing to provide Essential Services to Tenant within ten days after written notice.

8. Default by Landlord/Tenant's Remedies. Tenant's remedies for Landlord's default are to sue for damages and, if Landlord does not provide an Essential Service for thirty days after default, terminate this Lease.

9. Default by Tenant/Events. Defaults by Tenant are (a) failing to pay timely Rent, (b) abandoning or vacating a substantial portion of the Premises, and (c) failing to comply within ten days after written notice with any provision of this Lease other than the defaults set forth in (a) and (b).

10. Acceleration of Rent. If Tenant breaches this Lease and vacates or abandons the Premises before the end of the Term, Landlord may terminate this Lease and declare the entire unpaid balance of Rent for the remainder of the Term immediately due and payable as liquidated damages and not as a penalty. Upon such declaration, Tenant shall immediately pay to Landlord all Rent and other amounts due and unpaid as of the date of termination, plus the value of the Rent for the remaining Term. Landlord shall make reasonable efforts to mitigate damages by attempting to relet the Premises. Tenant shall remain liable for any deficiency in Rent until the end of the Term.

11. Default by Tenant/Landlord's Remedies. Landlord's remedies for Tenant's default are to (a) enter and take possession of the Premises, after which Landlord may relet the Premises on behalf of Tenant and receive the Rent directly by reason of the reletting, and Tenant agrees to reimburse Landlord for any expenditures made in order to relet; (b) enter the Premises and perform Tenant's obligations; and (c) terminate this Lease by written notice and recover the full amount of remaining Rent due under the Lease, as provided in the "Acceleration of Rent" clause above and sue for damages. Landlord may enter and take possession of the Premises by self-help, by picking or changing locks if necessary, and may lock out Tenant or any other person who may be occupying the Premises, until the default is cured, without being liable for damages.

12. Default/Waiver/Mitigation. It is not a waiver of default if the nondefaulting party fails to declare immediately a default or delays in taking any action. Pursuit of any remedies set forth in this Lease does not preclude pursuit of other remedies in this Lease or provided by applicable law. Landlord and Tenant have a duty to mitigate damages.

13. Holdover. If Tenant does not vacate the Premises following termination of this Lease, Tenant will become a tenant at will and must vacate the Premises on receipt of notice from Landlord. No holding over by Tenant, whether with or without the consent of Landlord, will extend the Term.

14. Alternative Dispute Resolution. Landlord and Tenant agree to mediate in good faith before filing a suit for damages.

15. Attorney's Fees. If either party retains an attorney to enforce this Lease, the party prevailing in litigation is entitled to recover reasonable attorney's fees and other fees and court and other costs.

16. Venue. Exclusive venue is in the county in which the Premises are located.

17. Entire Agreement. This Lease, its exhibits, addenda, and riders constitute the entire agreement of the parties concerning the Lease of the Premises by Landlord to Tenant. There are no representations, warranties, agreements, or promises pertaining to the Lease of the Premises by Landlord to Tenant that are not in this Lease and any exhibits, addenda, and riders.

18. Amendment of Lease. This Lease may be amended only by an instrument in writing signed by Landlord and Tenant.

19. Limitation of Warranties. THERE ARE NO IMPLIED WARRANTIES OF MERCHANTABILITY, OF FITNESS FOR A PARTICULAR PURPOSE, OR OF ANY OTHER KIND ARISING OUT OF THIS LEASE, AND THERE ARE NO WARRANTIES THAT EXTEND BEYOND THOSE EXPRESSLY STATED IN THIS LEASE.

20. Notices. Any notice required or permitted under this Lease must be in writing. Any notice required by this Lease will be deemed to be delivered (whether actually received or not) when deposited with the United States Postal Service, postage prepaid, certified mail, return receipt requested, and addressed to the intended recipient at the address shown in this Lease. Notice may also be given by regular mail, personal delivery, courier delivery, facsimile transmission, or

other commercially reasonable means and will be effective when actually received. Any address for notice may be changed by written notice delivered as provided herein.

21. Abandoned Property. Landlord may retain, destroy, or dispose of any property left on the Premises at the end of the Term.

22. Advertisement of Premises. During the last thirty days of the Term, Landlord may place a sign on the Premises advertising the Premises for rent or sale.

23. Effectiveness. This Lease is executed as of the Date above, and the Tenant shall have certain contractual rights set forth in this Lease as of this Date.

LANDLORD:

LOMAS REAL ESTATE, LLC

Signature: _____

Printed Name: _____

Title: _____

TENANT:

CITY OF PRESIDIO

Signature: _____

Printed Name: _____

Title: _____

EXHIBIT A SURVEY

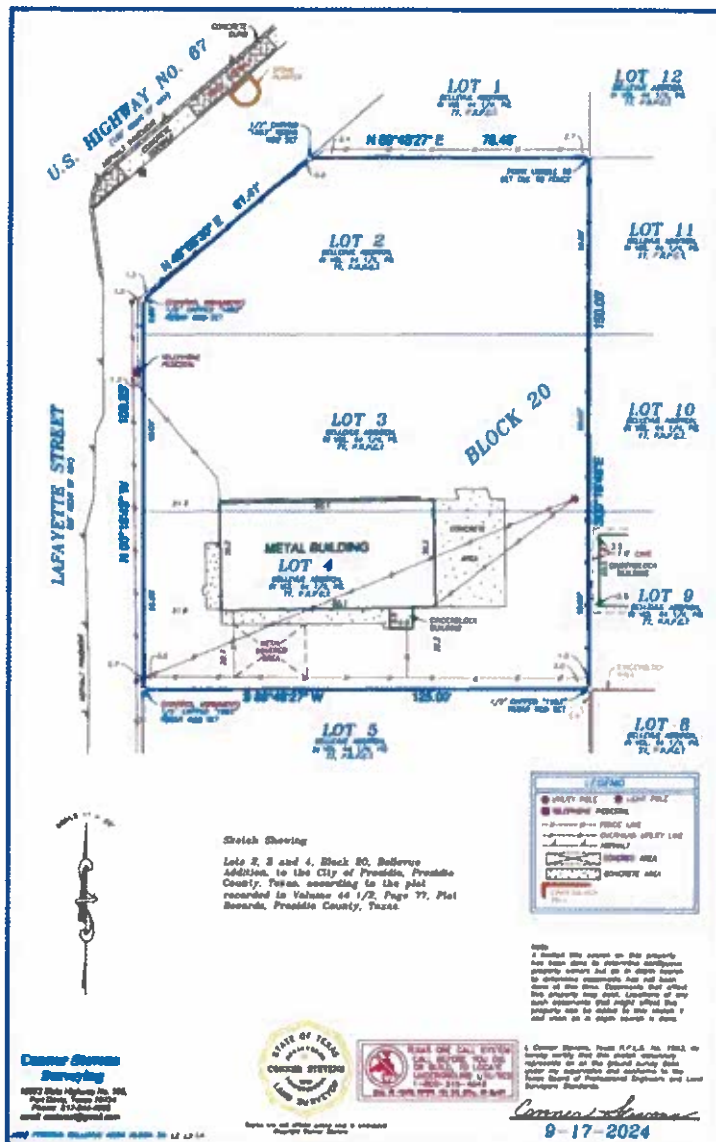


EXHIBIT B
INSURANCE ADDENDUM

Date: 8/6/2025

Landlord: Lomas Real Estate, LLC
PO Box 2407
Presidio, Texas 79845

Tenant: City of Presidio
PO Box 1899
Presidio, Texas 79845

This insurance addendum is part of the Lease.

A. Tenant agrees to maintain

1. Causes of Loss – Special Form Insurance on Tenant’s leasehold improvements and personal property in the Premises in an amount equal to the full replacement cost.
2. Commercial General Liability Insurance, including contractual liability insurance coverage, covering Tenant’s operations within the Premises, with combined single limits of not less than \$500,000 per occurrence for bodily injury or property damage, naming Landlord as additional insured.

B. Landlord agrees to maintain

1. Causes of Loss – Special Form Insurance upon the building in which the Premises are located in an amount equal to the full replacement cost.
2. Commercial General Liability Insurance, including contractual liability insurance coverage, covering the property in which the Premises are located and Landlord’s operations with combined single limits of not less than \$500,000 per occurrence for bodily injury or property damage.

C. Landlord and Tenant agree that

1. The Causes of Loss – Special Form Insurance Policies maintained by them shall contain (a) an agreed evaluation provision in lieu of a co-insurance clause, (b) an increased cost of construction clause, (c) debris removal coverage, and (d) a waiver of subrogation clause in favor of the party not carrying the insurance.
2. The commercial general liability insurance shall be primary to the maintaining party and not contributory to any similar insurance carried by the other party and shall contain a severability-of-interest clause.

LANDLORD:

LOMAS REAL ESTATE, LLC

Signature: _____

Printed Name: _____

Title: _____

TENANT:

CITY OF PRESIDIO

Signature: _____

Printed Name: _____

Title: _____

EXHIBIT C
LANDLORD WORK

1. [Insert list of tenant modifications]

Commented [AL4]: Insert list of tenant modifications.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- f. Discussion / action on Phase 2 to Make Presidio Beautiful, appliance removal.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- g. Discussion / update on the US Army projects to assist the City of Presidio and Presidio County community.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- h. Discussion / action to approve the payout expenses related to the Viva Big Bend in the amount of \$7500 for the Presidio Convention & Visitor's Bureau.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- i. Discussion / action to approve the payout expense related to the Viva Big Bend in the amount of \$106.22 for the bands hotel room.

THREE PALMS INN - PRESIDIO
HWY 67 N BOX 2467
PRESIDIO TX 79845
(432) 229-3211
Printed: 7/26/2025 - 10:49am

Page 1

PRESIDIO CITY OF
CITY OF PRESIDIO
VIVA BIG BEND
PRESIDIO TX 79845

Room: 503 DBL QUEEN/NS-DN
Daily Rate: 94.00 + Tax
Check-in: 07/25/25 10:30am Out: 07/26/25 10:49am Nights: 1 Guests: 1/0

Date	Charges					Payment				Balance
	Room	Phone	Misc.	Tax	Total	Credit	Cash	Bill	Total	
07/25/25	94.00	0.00	0.00	12.22	106.22	0.00	0.00	0.00	0.00	106.22
07/26/25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	106.22	106.22	0.00
Total	94.00	0.00	0.00	12.22	106.22	0.00	0.00	106.22	106.22	0.00

(Taxes - LOCAL: \$6.58, STATE: \$5.64)

Amount Tendered : \$106.22 Billing
TOTAL: \$106.22
Change : \$0.00

Check-out time: 1:00pm Check-in time: 4:00pm

THANK YOU, COME AGAIN!

Guest Signature: _____

THE MANAGEMENT ASSUMES NO RESPONSIBILITY FOR ACCIDENTS, INJURIES, THEFT OR LOSS DUE TO ANY CAUSE.
THANK YOU FOR STAYING HERE WE HOPE YOU HAVE ENJOYED YOUR STAY. PLEASE CALL AGAIN ANY TIME TO
MAKE RESERVATIONS HERE.

LINE ITEM 6

CITY OF PRESIDIO BUSINESS (NEW/OLD)

- j. Discussion / action to approve the payout expenses related to the Rio Bravo Songs 2025 in the amount of \$4500 for the Presidio Convention & Visitor's Bureau.