

COMMISSIONERS COURT AGENDA
Tuesday, August 5, 2025
9:30 a.m.



Striving for Excellence

COMMISSIONERS COURT
Neal Franklin, County Judge
Commissioner Christina Drewry, Precinct 1
Commissioner John Moore, Precinct 2
Commissioner J Scott Herod, Precinct 3
Commissioner Ralph Caraway Sr, Precinct 4



**COUNTY OF SMITH
COMMISSIONERS COURT
200 E. Ferguson, Suite 100
Tyler, Texas 75702**

Phone: (903) 590-4605

Fax: (903) 590-4615

Pursuant to Chapter 551 of the Texas Government Code, this notice is to advise that a regular meeting of the **Smith County Commissioners Court** will be held at **9:30 a.m. on Tuesday, August 5, 2025**, in the **Smith County Commissioners Courtroom** on the 1st floor of the **Smith County Courthouse Annex**, 200 E. Ferguson, Tyler, Texas.

Questions regarding this agenda should be directed to Commissioners Court Administrative Assistant at 903-590-4605. The agenda is available on the County's website (<http://www.smith-county.com>).

**CALL TO ORDER
DECLARE A QUORUM PRESENT
DECLARE LEGAL NOTICES POSTED AND COURT DULY CALLED
INVOCATION
PLEDGE OF ALLEGIANCE**

PUBLIC COMMENT: Members of the public who have previously filled out a participation form have an opportunity to address the Commissioners Court on agenda items. The Court is unable to deliberate on non-agenda items. If you desire to request a matter on a future agenda, you may make the request to a member of Commissioners Court. Individual comments are limited to a maximum of three (3) minutes. If you wish to address the Court, obtain a public participation form at the Commissioners Court entryway and submit the completed form to a staff member before the meeting begins. Please be mindful of the Commissioners Court Rules of Procedure, Conduct and Decorum when making your comments and/or attending public meetings.

OPEN SESSION:

COURT ORDERS

COMMISSIONERS COURT

1. Commissioners Court to discuss the tax rate; take a record vote and, if required, schedule the public hearing.
2. Consider and take necessary action to approve a two-year agreement with Thomson Reuters Enterprise/West Publishing Corporation utilizing the DIR Cooperative DIR-CPO-5258, at a cost of \$3,433.08 for 24 months, and authorize the county judge to sign all related documentation.
3. Consideration and take necessary action to approve the Settlement participation and release agreement between Smith County and Sandoz, Inc. in the amount of \$182,217.79 pending in *In re National Prescription Opiate Litigation*, MDL No. 2804, and authorize the county judge to sign all related documentation.

PURCHASING

4. Consider and take necessary action to authorize the Purchasing Department to advertise, solicit, and receive sealed bids for 31-25 Road and Bridge Site Improvements.
5. Consider and take necessary action to authorize the Purchasing Department to advertise, solicit, and receive sealed qualifications for 32-25 Professional Services for Exterior Waterproofing at the Smith County Annex.
6. Consider and take necessary action to authorize the Purchasing Department to advertise, solicit, and receive sealed bids for 16-25 Smith County Jail Re-Roof.
7. Consider and take necessary action to authorize the Purchasing Department to advertise, solicit, and receive sealed qualifications for 26-25 Professional Architectural Services for Smith County.

RECURRING BUSINESS

AUDITOR'S OFFICE

8. Consider and take necessary action to approve and/or ratify payment of accounts, bills, payroll, transfer of funds, amendments, and health claims.

SHERIFF'S OFFICE

9. Receive report on status of Smith County jail operations, inmate population, employee overtime, and employee vacancies.

EXECUTIVE SESSION: For purposes permitted by Texas Government Code, Chapter 551, entitled Open Meetings, Sections 551.071, 551.072, 551.073, 551.074, 551.0745, 551.075, and 551.076. The Commissioners Court reserves the right to exercise its discretion and may convene in executive session as authorized by the Texas Government Code, Section 551.071, et seq., on any of the items listed on its formal or briefing agendas.

ADJOURN

SMITH COUNTY COURTHOUSE ANNEX ACCESSIBILITY STATEMENT FOR

DISABLED PERSONS This meeting site is accessible to disabled persons as follows: Entrance to the Courthouse Annex is accessible through the front entrance on the south side of the Courthouse Annex located at 200 E. Ferguson. A wheelchair ramp provides access to the front entrance. The Commissioners Courtroom is on the first floor. If any special assistance or accommodations are needed in order to attend a Commissioners Court meeting, please contact Commissioners Court staff at 903-590-4605, in advance, so accommodations can be arranged.

Date: 8/1/2025

Time: 2:00 p

A handwritten signature in blue ink that reads "Neal Franklin".

NEAL FRANKLIN, COUNTY JUDGE

Posted By: Jennafer Bell

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**SMITH COUNTY COMMISSIONERS COURT
AGENDA ITEM REQUEST FORM**

Submission Date: 7/30/2025	Submitted by: K. Perkins
Meeting Date: 8/5/2025	Department: Budget Office
Item Requested is: <input checked="" type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
Title: FY 2026 Budget	
Agenda Category: <input checked="" type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Discuss the Tax Rate; Take Record Vote and Schedule Public Hearings, if required	
Background: Discussion of the proposed Tax Rate and vote to move forward with the Public Hearings on September 2, 2025, at 9:30am and 5:30pm.	
Financial and Operational Impact: None	
Attachments: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Does Document Require Signature? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Return Signed Documents to the following:	
Name:	Email:
Name:	Email:
Name:	Email:
Name:	Email:

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to Agenda@smith-county.com and include any necessary attachments. **Deadline is Tuesday at 5:00pm a week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

Office Use Only
Agenda Item # _____

Property Tax Rates

Rates	FY2023	FY2024	FY2025	FY2026
Total Property Tax Rate	0.330000	0.347264	0.364231	TBD
No New Revenue Rate	0.298786	0.292491	0.331638	0.344980
Voter Approval Rate	0.363047	0.367151	0.381353	0.375306
M&O Rate	0.294186	0.294186	0.294186	TBD
Debt Service Rate	0.035814	0.053078	0.070045	0.069923

* At defined collection rate

FY26 Working Budget Property Tax Distribution Worksheet

	Rate	NTV Calculation @ 97.8%	Over 65/Disabled Rev. @ 97.8%	Total Expected Current Tax Revenue	Total Expected Delq Tax Revenue	Total Tax Revenue @ 100%
Maintenance & Operations						
General Fund	0.222557	\$56,245,149	\$7,754,365	\$63,999,515	\$658,089	\$64,657,604
Facility Improvement Fund	0.010000	2,527,224	348,422	2,875,646	28,756	2,904,402
Road & Bridge Fund	0.042500	10,740,704	1,480,792	12,221,496	122,215	12,343,710
Road & Bridge Fund (Special Allotment)	0.000000	-	-	-	0	0
Total M&O Tax	0.275057	\$69,513,078	\$9,583,578	\$79,096,656	\$809,061	\$79,905,717
Debt Service						
General Obligation (All Series)	0.069923	17,671,112	\$2,423,774	20,094,886	\$205,674	20,300,559
Total Debt Service Rate	0.069923	\$17,671,112	\$2,473,749	\$20,094,886	\$205,674	\$20,300,559
Total:	0.344980	\$87,184,189	\$12,057,328	\$99,191,542	\$1,014,734	\$100,206,276

Tax Rate Summary:

	Rate	Net Taxable Value **	Add Back Over 65 & Disabled Levy Revenue Amount	Current Revenue @ 97.8%	Delinquent Revenue	Total Revenue
M&O	0.275057	\$25,840,740,851	\$ 9,829,311	\$ 79,126,144	\$ 809,061	\$ 79,935,205
Debt Service	0.069923	\$25,840,740,851	\$ 2,498,736	\$ 20,114,876	\$ 205,674	\$ 20,320,549
	0.344980		\$ 12,328,048	\$ 99,241,020	\$ 1,014,734	\$ 100,255,754

Adjusted Taxable Value	31,860,829,956	\$12,328,048
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* Current revenue calculations are based on a 97.8% collection rate.

**Amended Certified Value at 08/01/25

FY26 Working Budget Property Tax Distribution Worksheet

	Rate	NTV Calculation @ 97.8%	Over 65/Disabled Rev. @ 97.8%	Total Expected Current Tax Revenue	Total Expected Delq Tax Revenue	Total Tax Revenue @ 100%
Maintenance & Operations						
General Fund	0.241808	\$61,110,309	\$7,979,812	\$69,090,121	\$710,123	\$69,800,244
Facility Improvement Fund	0.010000	2,527,224	330,006	2,857,231	28,572	2,885,803
Road & Bridge Fund	0.042500	10,740,704	1,402,526	12,143,230	121,432	12,264,662
Road & Bridge Fund (Special Allotment)	0.000000	-	-	-	0	0
Total M&O Tax	0.294308	\$74,378,237	\$9,712,345	\$84,090,582	\$860,127	\$84,950,710
Debt Service						
General Obligation (All Series)	0.069923	17,671,112	\$2,295,669	19,966,780	\$204,353	20,171,133
Total Debt Service Rate	0.069923	\$17,671,112	\$2,343,002	\$19,966,780	\$204,353	\$20,171,133
Total:	0.364231	\$92,049,349	\$12,055,346	\$104,057,362	\$1,064,480	\$105,121,843

Tax Rate Summary:

	Rate	Net Taxable Value **	Add Back Over 65 & Disabled Levy Revenue Amount	Current Revenue @ 97.8%	Delinquent Revenue	Total Revenue
M&O	0.294308	\$25,840,740,851	\$ 9,961,379	\$ 84,120,466	\$ 860,127	\$ 84,980,594
Debt Service	0.069923	\$25,840,740,851	\$ 2,366,669	\$ 19,985,713	\$ 204,353	\$ 20,190,066
	0.364231		\$ 12,328,048	\$ 104,106,180	\$ 1,064,480	\$ 105,170,660

Adjusted Taxable Value	31,860,829,956	\$12,328,048
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* Current revenue calculations are based on a 97.8% collection rate.

**Amended Certified Value at 8/1/25

FY26
Working Budget
Property Tax Distribution Worksheet

	Rate	NTV Calculation @ 97.8%	Over 65/Disabled Rev. @ 97.8%	Total Expected Current Tax Revenue	Total Expected Delq Tax Revenue	Total Tax Revenue @ 100%
Maintenance & Operations						
General Fund	0.252883	\$63,909,210	\$8,099,031	\$72,008,241	\$739,951	\$72,748,192
Facility Improvement Fund	0.010000	2,527,224	320,268	2,847,492	28,475	2,875,967
Road & Bridge Fund	0.042500	10,740,704	1,361,139	12,101,843	121,018	12,222,861
Road & Bridge Fund (Special Allotment)	0.000000	-	-	-	0	0
Total M&O Tax	0.305383	\$77,177,139	\$9,780,437	\$86,957,576	\$889,444	\$87,847,020
Debt Service						
General Obligation (All Series)	0.069923	17,671,112	\$2,227,925	19,899,037	\$203,655	20,102,691
Total Debt Service Rate	0.069923	\$17,671,112	\$2,273,862	\$19,899,037	\$203,655	\$20,102,691
Total:	0.375306	\$94,848,250	\$12,054,299	\$106,856,612	\$1,093,099	\$107,949,711

Tax Rate Summary:

	Rate	Net Taxable Value **	Add Back Over 65 & Disabled Levy Revenue Amount	Current Revenue @ 97.8%	Delinquent Revenue	Total Revenue
M&O	0.305383	\$25,840,740,851	\$ 10,031,218	\$ 86,987,669	\$ 889,444	\$ 87,877,114
Debt Service	0.069923	\$25,840,740,851	\$ 2,296,830	\$ 19,917,411	\$ 203,655	\$ 20,121,066
	0.375306		\$ 12,328,048	\$ 106,905,081	\$ 1,093,099	\$ 107,998,180

Adjusted Taxable Value	31,860,829,956	\$12,328,048
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* Current revenue calculations are based on a 97.8% collection rate.

**Amended Certified Value at 08/01/25

2025 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Smith County

903-590-4700

Taxing Unit Name

Phone (area code and number)

100 E Ferguson, Tyler, TX 75702

www.smith-county.com

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	\$ 29,302,883,328
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	\$ 5,657,492,426
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 23,645,390,902
4.	Prior year total adopted tax rate.	\$ 0.364231 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. <div> A. Original prior year ARB values: \$ 182,641,151 B. Prior year values resulting from final court decisions: - \$ 168,504,907 C. Prior year value loss. Subtract B from A.³ </div>	\$ 14,136,244
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. <div> A. Prior year ARB certified value: \$ 0 B. Prior year disputed value: - \$ 0 C. Prior year undisputed value. Subtract B from A.⁴ </div>	\$ 0
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 14,136,244

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.	\$ 23,659,527,146
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
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. <p>A. Absolute exemptions. Use prior year market value: \$ 2,751,815</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 2,331,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 5,082,815
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. <p>A. Prior year market value: \$ 93,121</p> <p>B. Current year productivity or special appraised value: - \$ 1,400</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 91,721
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 5,174,536
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.	\$ 263,955,479
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 23,390,397,131
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 85,195,077
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	\$ 345,602
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 85,540,679
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 homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: \$ 31,718,866,737</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 13,434,379</p> <p>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: - \$ 0</p> <p>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 - \$ 340,365,243</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 31,391,935,873

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 \$ 141,963,219 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 C. Total value under protest or not certified. Add A and B.	\$ 141,963,219
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	\$ 6,020,089,105
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
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 25,513,809,987
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
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	\$ 717,984,092
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 717,984,092
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 24,795,825,895
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.344980 /\$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	\$ 0.344980 /\$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.	\$ 0.294186 /\$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> .	\$ 23,659,527,146
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 69,603,016
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. + \$ 299,677 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. - \$ 728,636 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 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. \$ -428,959 E. Add Line 31 to 32D.	\$ 69,174,057
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 24,795,825,895
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.278974 /\$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. \$ 74,067 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. - \$ 46,885 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000109 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000109 /\$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. \$ 36,113 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. - \$ 25,587 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000042 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000042 /\$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. \$ <u>3,562,742</u> 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. \$ <u>2,884,910</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.002733</u> /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ <u>0.000581</u> /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ <u>0.000581</u> /\$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. \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ <u>0.000000</u> /\$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. \$ <u>0</u> 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. \$ <u>0</u> C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ <u>0.000000</u> /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ <u>0.000000</u> /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ <u>0.279706</u> /\$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. \$ <u>29,702,087</u> B. Divide Line 41A by Line 33 and multiply by \$100. \$ <u>0.119786</u> /\$100 C. Add Line 41B to Line 40.	\$ <u>0.399492</u> /\$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.	\$ <u>0.413474</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	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: 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 2) the third tax year after the tax year in which the disaster occurred. 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).	\$ 0.000000 /\$100
43.	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: (1) are paid by property taxes; (2) are secured by property taxes; (3) are scheduled for payment over a period longer than one year; and (4) are not classified in the taxing unit's budget as M&O expenses. 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 Enter debt amount \$ 18,157,917 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 300,000 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 0 E. Adjusted debt. Subtract B, C and D from A.	\$ 17,857,917
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 17,857,917
46.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³³ 100.10 % B. Enter the prior year actual collection rate..... 100.10 % C. Enter the 2023 actual collection rate. 100.82 % D. Enter the 2022 actual collection rate. 100.93 % 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	100.10 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 17,840,076
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.069923 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.483397 /\$100
D50.	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.	\$ 0.000000 /\$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.	\$ 0.483397 /\$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
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.	\$ 29,702,087
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.116415 /\$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> .	\$ 0.344980 /\$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.	\$ 0.344980 /\$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> .	\$ 0.483397 /\$100
59.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 55 from Line 58.	\$ 0.366982 /\$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
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

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(i)

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).	\$ 0.366982 /\$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) B. Unused increment rate (Line 67) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2024 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.381353 /\$100 \$ 0.010499 /\$100 \$ 0.370854 /\$100 \$ 0.364231 /\$100 \$ 0.006623 /\$100 \$ 23,475,296,376 \$ 1,554,768
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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.367151 /\$100 \$ 0.033047 /\$100 \$ 0.334104 /\$100 \$ 0.347264 /\$100 \$ -0.013160 /\$100 \$ 22,014,446,795 \$ 0
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) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.363047 /\$100 \$ 0.030062 /\$100 \$ 0.332985 /\$100 \$ 0.330000 /\$100 \$ 0.002985 /\$100 \$ 19,063,918,339 \$ 569,057
67.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 2,123,825 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.008324 /\$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)	\$ 0.375306 /\$100

⁴² Tex. Tax Code §26.013(b)

⁴³ Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(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.⁴⁸ 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> .	\$ 0.279706 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 25,513,809,987
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.001959 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.069923 /\$100
74.	De minimis rate. Add Lines 70, 72 and 73.	\$ 0.351588 /\$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> .	\$ 0.364231 /\$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.	\$ 0.000000 /\$100
77.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 23,390,397,131
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 24,795,825,895
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ 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).	\$ 0.375306 /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.344980 /\$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: 28

Voter-approval tax rate. \$ 0.375306 /\$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: 69

De minimis rate. \$ 0.351588 /\$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 Signature

Enter 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.⁵⁴

**print
here** ➡

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

2

**SMITH COUNTY COMMISSIONERS COURT
AGENDA ITEM REQUEST FORM**

Submission Date: 7/21/2025	Submitted by: Jaye Latch
Meeting Date: 8/5/2025	Department: 241st
Item Requested is: <input type="checkbox"/> For Action/Consideration <input checked="" type="checkbox"/> For Discussion/Report	
Title: Contract for Westlaw Legal Services	
Agenda Category: <input checked="" type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input type="radio"/> Court Orders <input type="radio"/> Resolution <input checked="" type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Consider and approve a two-year agreement with Thomson Reuters Enterprise/West Publishing Corporation utilizing the DIR Cooperative DIR-CPO-5258, at a cost of \$3,433.08 for 24 months, and authorize the county judge to sign all related documentation.	
Background: This is a renewal agreement for two-years for legal research services for the 241st Court (Judge Gunter). The cost is \$138.88 per month for 12 months. Year 2 will have a 6% increase being \$147.21 per month. The total value of the contract for the full 24 months is \$3,433.08. New agreement starts 9/1/2025.	
Financial and Operational Impact: 10.437.4300.313	
Attachments: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Does Document Require Signature? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Return Signed Documents to the following:	
Name: twilson@smith-county.com	Email:
Name: chaney@smith-county.com	Email:
Name: jlatch@smith-county.com	Email:
Name:	Email:

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to Agenda@smith-county.com and include any necessary attachments. **Deadline is Tuesday at 5:00pm a week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

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- B. Thomson Reuters Enterprise Centre GmbH to the extent that products or services will be provided by Thomson Reuters Enterprise Centre GmbH.

A detailed list of products and services that are provided by Thomson Reuters Enterprise Centre GmbH and current applicable IRS Certification forms are available at: <https://www.tr.com/trorderinginfo>

West Publishing Corporation may also act as an agent on behalf of Thomson Reuters Enterprise Centre GmbH solely with respect to billing and collecting payment from Customer. Thomson Reuters Enterprise Centre GmbH and West Publishing Corporation will be referred to as "Thomson Reuters", "we" or "our," in each case with respect to the products and services it is providing, and Customer will be referred to as "you", or "your" or "Client".

The Order Form is subject to and governed by the Texas Contract Number DIR-CPO-5258.

Renewal Order Governing Agreement. Access to any new or renewal products set forth in this Order Form is governed by the same terms and conditions as your previous order form that contained the product(s) you are renewing

Renewal Products

Material #	Renewed Product	Agreement #	Deal ID #	Monthly Charges in effect prior to Renewal Effective Date	Monthly Charges for Initial Renewal Year	Renewal Effective Date	Renewal Term (Months)
40757482	West Proflex	0000308556		\$124.00	\$138.88	9/1/2025	24

Renewal Terms

Renewal Term Monthly Charges will be based on the Monthly Charges in effect at the end of the month before the Renewal Term starts. Renewal Term Monthly Charges begin at the end of your Minimum Term or current Renewal Term. The Renewal Term will continue for the number of complete calendar months identified in the Renewal Term column. You are also responsible for all Excluded Charges. If your Minimum Term is longer than 12 months, then your Monthly Charges for each year of the Minimum Term are displayed in the Attachment to the Order Form.

Post Renewal Terms

Your subscription will automatically renew at the end of the Minimum Term. Each Automatic Renewal Term will be 12 months in length ("Automatic Renewal Term"), and we will notify you of any change in the Monthly Charges at least 60 days before each Automatic Renewal Term starts. You are also responsible for all Excluded Charges.

Federal government subscribers that chose a multi-year Minimum Term, those additional years will be implemented at your option pursuant to federal law. Either of us may cancel the Automatic Renewal Term by sending notice in writing at least 30 days before an Automatic Renewal Term begins.

Miscellaneous

Applicable Law. If you are a state or local governmental entity, your state's law will apply, and any claim may be brought in the state or federal courts located in your state. If you are a non-governmental entity, this Order Form shall be interpreted under Minnesota state law and any claim by one of us shall exclusively be brought in the state or federal courts in Minnesota. If you are a United States Federal Government subscriber, United States federal law will apply, and any claim may be brought in any federal court.

Material Change. If, at any time during the Minimum Term or the Renewal Term, there is a material change in your organizational structure including, but not limited to merger, acquisitions, combination, significant increase in the number of attorneys at a location covered by the agreement, divestitures, downsizing or dissolution, we will modify your rates proportionally. If you acquire the assets of, or attorneys from, another entity that is a current subscriber, you assume all obligations under the agreements that apply to those

assets and attorneys, and you will pay the invoiced charges on both those agreements as they become due, until a superseding agreement is negotiated in good faith.

Charges, Payments & Taxes. You agree to pay all charges in full within 30 days of the date of invoice. You are responsible for any applicable sales, use, value added tax (VAT), etc. unless you are tax exempt. If you are a non-government customer and fail to pay your invoiced charges, you are responsible for collection costs including attorneys' fees.

Excluded Charges And Schedule A Rates. If you access products or services that are not included in your subscription you will be charged our then-current rate ("Excluded Charges"). Excluded Charges will be invoiced and due with your next payment. For your reference, the current Excluded Charges schedules are located in the below link. Excluded Charges may change from time-to-time upon 30 days written or online notice. We may, at our option, make certain products and services Excluded Charges if we are contractually bound or otherwise required to do so by a third party provider or if products or services are enhanced or if new products or services are released after the effective date of this ordering document. Modification of Excluded Charges or Schedule A rates is not a basis for termination under paragraph 9 the General Terms and Conditions.

<https://legal.thomsonreuters.com/content/dam/ewp-m/documents/legal/en/pdf/other/plan-2-pro-govt-agencies.pdf>

eBilling Contact. All invoices for this account will be emailed to your e-Billing Contact(s) unless you have notified us that you would like to be exempt from e-Billing.

Credit Verification. If you are applying for credit as an individual, we may request a consumer credit report to determine your creditworthiness. If we obtain a consumer credit report, you may request the name, address and telephone number of the agency that supplied the credit report. If you are applying for credit on behalf of a business, we may request a current business financial statement from you to consider your request.

Cancellation Notification Address. Send your notice of cancellation to Customer Service, 610 Opperman Drive, P.O. Box 64833, Eagan MN 55123-1803

Returns and Refunds. You may return a print product to us within 45 days of the original shipment date if you are not completely satisfied. Please see <http://static.legalsolutions.thomsonreuters.com/static/returns-refunds.pdf> or contact Customer Service at 1-800-328-4880 for additional details regarding our policies on returns and refunds.

Confidentiality of Ordering Document. You understand that disclosure of the terms contained in this ordering document would cause competitive harm to us, and you agree not to disclose these terms to any third person.

Product Specific Terms

Document Intelligence Product Specific Terms: The following product specific terms shall apply to the Document Intelligence products on this order form, and are incorporated by reference: <http://www.thomsonreuters.com/document-intelligence-PST>.

Additional Terms for Services with Generative AI Skills: The following additional terms shall apply to Thomson Reuters Products with Generative AI Skills (including but not limited to all CoCounsel branded Products; all Products with AI Assisted Research; Practical Law or Practical Law Connect, with Dynamic Tool Set; Practical Law UK Premium; Practical Law Global Premium), listed on this order form, and are incorporated into this order form by reference: <http://tr.com/genai-terms>.

CoCounsel Core and CoCounsel Drafting Product Specific Terms: The following product specific terms shall apply to CoCounsel Core and CoCounsel Drafting and are incorporated into this order form by reference: <http://tr.com/cocounselcore-and-drafting-product-specific-terms>.

Product Specific Terms and Service Levels: The following product specific terms and service levels shall apply to the HighQ products on this order form, and are incorporated by reference:

- HighQ Product Specific Terms <http://tr.com/HighQ-PST>
- HighQ Service Levels: Thomson Reuters shall provide service availability, maintenance and support for the term of the Agreement. Details are available at: <http://tr.com/HighQ-SLA>. Note that Sections 3.3 of the SLA does not apply to any HighQ Light packages

The Federal Product Specific Terms can be found here: <http://tr.com/federal-product-specific-terms>

Product Specific Terms. The following products have specific terms which are incorporated by reference and made part of this Order Form if they apply to your order. They can be found at <https://static.legalsolutions.thomsonreuters.com/static/ThomsonReuters-General-Terms-Conditions-PST.pdf>. If the product is not part of your order, the product specific terms do not apply.

- Campus Research
- Hosted Practice Solutions
- ProView eBooks
- Time and Billing
- West km Software
- West LegalEdcenter
- Westlaw
- Westlaw Doc & Form Builder
- Westlaw Paralegal
- Westlaw Patron Access
- Westlaw Public Records

Drafting Tools Product Specific Terms: The following product specific terms shall apply to the Drafting Tools products (Drafting Assistant, Clause Finder, Clause Finder: Internal Agreements) on this order form, and are incorporated by reference: <https://www.thomsonreuters.com/draftingassistant-and-clausefinder-pst>.

LIMITATION OF LIABILITY. EACH PARTY'S OR ANY OF ITS THIRD-PARTY PROVIDERS' ENTIRE LIABILITY IN THE AGGREGATE FOR DAMAGES ARISING OUT OF OR IN CONNECTION WITH THE AGREEMENT, INCLUDING FOR NEGLIGENCE, WILL NOT EXCEED TWO TIMES THE CONTRACT VALUE. CONTRACT VALUE IS DEFINED IN THE ORDERING DOCUMENTS.

IN NO EVENT SHALL WE OR OUR THIRD-PARTY PROVIDERS BE LIABLE FOR ANY PENALTIES, INTEREST, TAXES OR OTHER AMOUNTS IMPOSED BY ANY GOVERNMENTAL OR REGULATORY AUTHORITY. NEITHER PARTY IS LIABLE TO THE OTHER FOR INDIRECT, INCIDENTAL, PUNITIVE, SPECIAL OR CONSEQUENTIAL DAMAGES, FOR LOSS OF DATA, OR LOSS OF PROFITS (IN EITHER CASE, WHETHER DIRECT OR INDIRECT) EVEN IF SUCH DAMAGES OR LOSSES COULD HAVE BEEN FORESEEN OR PREVENTED.

For Law Enforcement Agencies and Correctional Facilities Only – No Inmate Westlaw or CLEAR Access (direct or indirect)

I certify, on behalf of Subscriber, that I understand and accept the security limits of Westlaw or CLEAR ; Subscriber's responsibility for controlling Westlaw, CLEAR, internet and network access; and, how Subscriber will be using Westlaw or CLEAR. I acknowledge Subscriber's responsibility for providing West with prompt written notice if Subscriber's type of use changes.

Only non-inmates/administrative staff will access Westlaw or CLEAR with no direct Westlaw research results provided to inmates (including work product created as part of inmates' legal representation) In no event shall anyone other than Subscriber's approved employees be provided access to or control of any terminal with access to Westlaw or Westlaw Data.

Functionality of Westlaw or CLEAR cannot and does not limit access to non-West internet sites. It is Subscriber's responsibility to control access to the internet.

Subscriber will provide its own firewall, proxy servers or other security technologies as well as desktop security to limit access to the Westlaw Or CLEAR URL and West software (including CD-ROM orders). Subscriber will design, configure and implement its own security configuration.

Subscriber will not use any data nor distribute any data to a third party for use, in a manner contrary to or in violation of any applicable federal, state, or local law, rule or regulation or in any manner inconsistent with the General Terms and Conditions.

Subscriber will maintain the most current version of the West software to access CD-ROM Products for security purposes.

Acknowledgement: Order ID: Q-09817479

<div></div> <div>Signature of Authorized Representative for order</div>	<div></div> <div>Title</div>
<div></div> <div>Printed Name</div>	<div></div> <div>Date</div>

This Order Form will expire and will not be accepted after 9/3/2025.



Attachment

Order ID: Q-09817479

Contact your representative daron.grefthen@thomsonreuters.com with any questions. Thank you.

Payment, Shipping, and Contact Information

Payment Method:

Payment Method: Bill to Account

Account Number: 1005922512

This order is made pursuant to: TX MSA DIR-CPO-5258 (TXM1)

Order Confirmation Contact (#28)

Contact Name: Penokie, Kenneth

Email: kpenokie@lsnm.org

eBilling Contact

Contact Name Kenneth Penokie

Email kpenokie@lsnm.org

Shipping Information:

Shipping Method: Ground Shipping - U.S. Only

Account Contacts

Account Contact First Name	Account Contact Last Name	Account Contact Email Address	Account Contact Customer Type Description

Charges During Renewal Term

Material #	Product Name	Year 1 Charges per Billing Freq	% incr Yr 1-2*	Year 2 Charges per Billing Freq	% incr Yr 2-3*	Year 3 Charges per Billing Freq	% incr Yr 3- 4*	Year 4 Charges per Billing Freq	% incr Yr 4- 5*	Year 5 Charges per Billing Freq	Billing Freq
4075748 2	West Proflex	\$138.88	6.00%	\$147.21	N/A	N/A	N/A	N/A	N/A	N/A	Monthly

Charges During Renewal Term

Pricing is displayed only for the years included in the Renewal Term. Years without pricing in above grid are not included in the Renewal Term. Refer to your Order Form for the Post Renewal Term pricing. The Charges per Billing Frequency for each year of the Renewal Term are as set forth in the grid above.

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**SMITH COUNTY COMMISSIONERS COURT
AGENDA ITEM REQUEST FORM**

Submission Date: 7/30/2025	Submitted by: Jennafer Bell
Meeting Date: 8/5/2025	Department: Commissioners Court
Item Requested is: <input checked="" type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
Title: Sandoz Opioid Settlement- Smith County	
Agenda Category: <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Consideration and take necessary action to approve the Settlement participation and release agreement between Smith County and Sandoz, Inc. pending in In re National Prescription Opiate Litigation, MDL No. 2804, and authorize the County Judge to sign all necessary documentation.	
Background:	
Financial and Operational Impact:	
Attachments: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input type="checkbox"/>
Does Document Require Signature? Yes <input type="checkbox"/> No <input type="checkbox"/>	
Return Signed Documents to the following:	
Name:	Email:
Name:	Email:
Name:	Email:
Name:	Email:

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to Agenda@smith-county.com and include any necessary attachments. **Deadline is Wednesday at 5:00pm the week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

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Agenda Item # _____

FYI

From: Marilyn Mildren <MarilynMildren@sgptrial.com>
Sent: Friday, July 25, 2025 8:41 AM
To: Judge Neal Franklin <NFranklin@smith-county.com>
Cc: Reid Martin (rmartin@martinwalkerlaw.com) <rmartin@martinwalkerlaw.com>; Jack Walker (jwalker@martinwalkerlaw.com) <jwalker@martinwalkerlaw.com>; Shreedhar R. Patel <Shreedhar.Patel@sgptrial.com>; Matthew Vinson <Matthew.Vinson@sgptrial.com>
Subject: Announcement of Sandoz Opioid Settlement- Smith County

This Message Is From an Untrusted Sender

You have not previously corresponded with this sender.

DO NOT click or open links, or open attachments without positive sender verification. NEVER enter USERNAME, PASSWORD or any other sensitive information on linked pages from this email.

[Report Suspicious](#)



Sent on behalf Shreedhar R. Patel

Dear Judge Franklin:

We are pleased to announce a global settlement with Sandoz Pharmaceuticals. Because the County had a pending claim against Sandoz, Inc. it is able to participate in the settlement. A settlement referee has been appointed for this settlement by the MDL Court. That referee has determined the amount each participating county will receive. For your County, the amount allocated is:

Subdivision Name	State	Allocation to Client	Contingency Fees/Costs
Smith County	TX	\$ 182,217.79	\$ 16,078.04

There are two ways to complete the attached participation form. One is by traditional wet ink, and the second is via separate email that will be sent to You, with instructions on how to complete a Participation Form through your existing Beneficiary Portal on the National Opioid Settlement website, if they you an existing Portal account. Attached here is a blank copy of the Participation Form, if the County would prefer to complete the form via hard copy submission. Any Participation Forms completed with a wet-ink signature should be submitted by email to ParticipationandDismissals@NationalOpioidOfficialSettlement.com or emailed back to us for submission.

The deadline for submission of this form is **September 30, 2025**. As always, if you have any questions please do not hesitate to contact Jeffrey, Marilyn or I.

Sincerely,

Shreedhar R. Patel
Mass Torts Trial Attorney

Marilyn Mildren • Paralegal

Phone: 214-687-3229

SIMON GREENSTONE PANATIER

TRIAL LAWYERS

DALLAS

901 MAIN STREET
SUITE 5900
DALLAS, TEXAS 75202
214-276-7680 (V)
214-276-7699 (F)

LOS ANGELES

3760 KILROY AIRPORT WAY
SUITE 680
LONG BEACH, CALIFORNIA 90806
562-590-3400 (V)
562-590-3412 (F)

NEW YORK

420 LEXINGTON AVENUE
SUITE 2848
NEW YORK, NEW YORK 10170
212-634-1690 (V)
212-320-0526 (F)

HOUSTON

440 LOUISIANA STREET
SUITE 931
HOUSTON, TEXAS 77002
713-405-1201 (T)
214-276-7699 (F)

Please take note of recipients contained on all emails before replying or forwarding.

This email and any files transmitted with it are confidential and intended solely for the use of the individual or entity to whom they are addressed. If you have received this email in error or if the reader of this message is not the intended recipient or an agent responsible for delivering it to the intended recipient, you are hereby notified that you have received this message and any attachments in error and that any review, dissemination, distribution, copying or alteration of this message and/or its attachments is strictly prohibited. If you have received this message in error, please notify the sender immediately by electronic mail, and delete the original message. Please note that any views or opinions presented in this email are solely those of the author and do not necessarily represent those of the company. Finally, the recipient should check this email and any attachments for the presence of viruses. The company accepts no liability for any damage caused by any virus transmitted by this email.

EXHIBIT C

Subdivision Participation Form

<u>Eligible Subdivision Name:</u> County of Smith
<u>Case No.:</u> 1:18-op-45081
<u>Authorized Signatory Name:</u> Hon. Neal Franklin
<u>Authorized Signatory Title:</u> County Judge
<u>Address 1:</u> Smith County Courthouse Annex
<u>Address 2:</u> 200 E. Ferguson, Ste. 100
<u>City, State, Zip:</u> Tyler, TX 75702
<u>Phone:</u> (903) 590-4625
<u>Email:</u> nfranklin@smith-county.com

The Eligible Subdivision identified above (“Subdivision”), in order to obtain and in consideration for the benefits provided to the Subdivision pursuant to the Settlement Agreement dated August 31, 2023 (“Sandoz Settlement”), and acting through the undersigned authorized official, is an “Eligible Entity” as defined in the Sandoz Settlement, and hereby elects to participate in the Sandoz Settlement, release all Released Claims against all Released Entities, and agrees as follows.

1. The Subdivision is aware of and has reviewed the Sandoz Settlement, understands that all terms in this Subdivision Participation Form (“Form”) have the meanings defined therein, and agrees that by this Form, the Subdivision elects to participate in the Sandoz Settlement and become a Participating Subdivision as provided therein.
2. The Subdivision agrees to the terms, representations, and warranties of the Sandoz Settlement pertaining to Participating Subdivisions as defined therein.
3. By agreeing to the terms of the Sandoz Settlement and becoming a Releasor, the Subdivision is entitled to the benefits provided therein, including, if applicable, monetary payments beginning after the Effective Date.
4. The Subdivision agrees to use any monies it receives through the Sandoz Settlement solely for the purposes provided therein.
5. By signing this Participation Form, the Subdivision agrees that, pursuant to the Sandoz Settlement, Settlement Referee David R. Cohen will set the procedures by which the allocation will be completed for this settlement and will determine the final allocation between the Participating Subdivisions pursuant to the terms of the Sandoz Settlement.
6. The Subdivision agrees that any disputes arising out of this Agreement shall be heard before Settlement Referee David R. Cohen as the arbitrator designated by the

parties in the Sandoz Settlement to resolve disputes through binding arbitration.

7. The Subdivision has the right to enforce the Sandoz Settlement as provided therein.
8. The Subdivision, as a Participating Subdivision, hereby becomes a Releasor for all purposes in the Sandoz Settlement, including but not limited to all provisions of Section II (Release), and along with all departments, agencies, divisions, boards, commissions, districts, instrumentalities of any kind and attorneys, and any person in their official capacity elected or appointed to serve any of the foregoing and any agency, person, or other entity claiming by or through any of the foregoing, and any other entity identified in the definition of Releasor, provides for a release to the fullest extent of its authority. As a Releasor, the Subdivision hereby absolutely, unconditionally, and irrevocably covenants not to bring, file, or claim, or to cause, assist in bringing, or permit to be brought, filed, or claimed, or to otherwise seek to establish liability for any Released Claims against any Released Entity in any forum whatsoever. The releases provided for in the Sandoz Settlement are intended by the Parties to be broad and shall be interpreted so as to give the Released Entities the broadest possible bar against any liability relating in any way to Released Claims and extend to the full extent of the power of each Releasor to release claims. The releases shall be a complete bar to any Released Claim.
9. In connection with the releases provided for in the Sandoz Settlement, each Subdivision expressly waives, releases, and forever discharges any and all provisions, rights, and benefits conferred by any law of any state or territory of the United States or other jurisdiction, or principle of common law, which is similar, comparable, or equivalent to § 1542 of the California Civil Code, which reads:

General Release; extent. A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.
10. A Releasor may hereafter discover facts other than or different from those which it knows, believes, or assumes to be true with respect to the Released Claims, but each Participating Subdivision (for itself and its Releasors) hereby expressly waives and fully, finally, and forever settles, releases, and discharges, upon the Effective Date, any and all Released Claims that may exist as of such date but which Releasors do not know or suspect to exist, whether through ignorance, oversight, error, negligence or through no fault whatsoever, and which, if known, would materially affect the Participating Subdivision's decision to enter into the Sandoz Settlement or the Participating Subdivision's decision to participate in the Sandoz Settlement.
11. The Participating Subdivision, or their attorneys, shall provide a properly executed Participation Form to the Participating Subdivision Designees and to Sandoz by electronic mail to ParticipationandDismissals@NationalOpioidOfficialSettlement.com in accordance with the time limitations and terms of the Sandoz Settlement.
12. Within 21 days after the Effective Date set forth in the Sandoz Settlement, the Subdivision shall file a request to dismiss with prejudice any Released Claims that

it has filed. With respect to any Released Claims pending in *In re National Prescription Opiate Litigation*, MDL No. 2804, the Subdivision hereby authorizes the Participating Subdivision Designees to execute and file on behalf of the Subdivision a Stipulation of Dismissal With Prejudice.

13. Nothing herein is intended to modify in any way the terms of the Sandoz Settlement, to which Subdivision hereby agrees. To the extent this Form is interpreted differently from the Sandoz Settlement in any respect, the Sandoz Settlement controls.

I have all necessary power and authorization to execute this Form on behalf of the Subdivision.

Signature:

Name:

Title:

Date:

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**SMITH COUNTY COMMISSIONERS COURT
AGENDA ITEM REQUEST FORM**

Submission Date: 7/24/2025	Submitted by: Christina Haney
Meeting Date: 8/5/2025	Department: Purchasing
Item Requested is: <input type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
Title: Permission to Bid	
Agenda Category: <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Consider and take necessary action to authorize the Purchasing Department to advertise, solicit, and receive sealed bids for 31-25 Road and Bridge Site Improvements.	
Background:	
Financial and Operational Impact:	
Attachments: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Does Document Require Signature? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Return Signed Documents to the following:	
Name:	Email:
Name:	Email:
Name:	Email:
Name:	Email:

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Agenda Item # _____

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**SMITH COUNTY COMMISSIONERS COURT
AGENDA ITEM REQUEST FORM**

Submission Date: 7/24/2025	Submitted by: Christina Haney
Meeting Date: 8/5/2025	Department: Purchasing
Item Requested is: <input type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
Title: Permission to Bid	
Agenda Category: <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Consider and take necessary action to authorize the Purchasing Department to advertise, solicit, and receive sealed qualifications for 32-25 Professional Services for Exterior Waterproofing at the Smith County Annex.	
Background:	
Financial and Operational Impact:	
Attachments: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Does Document Require Signature? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Return Signed Documents to the following:	
Name:	Email:
Name:	Email:
Name:	Email:
Name:	Email:

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SUBMIT

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Agenda Item # _____

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**SMITH COUNTY COMMISSIONERS COURT
AGENDA ITEM REQUEST FORM**

Submission Date: 7/24/2025	Submitted by: Christina Haney
Meeting Date: 8/5/2025	Department: Purchasing
Item Requested is: <input type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
Title: Permission to Bid	
Agenda Category: <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Consider and take necessary action to authorize the Purchasing Department to advertise, solicit, and receive sealed bids for 16-25 Smith County Jail Re-Roof.	
Background:	
Financial and Operational Impact:	
Attachments: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Does Document Require Signature? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Return Signed Documents to the following:	
Name:	Email:
Name:	Email:
Name:	Email:
Name:	Email:

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to Agenda@smith-county.com and include any necessary attachments. **Deadline is Wednesday at 5:00pm the week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

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Agenda Item # _____

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SMITH COUNTY COMMISSIONERS COURT

AGENDA ITEM REQUEST FORM

Submission Date: 7/24/2025	Submitted by: Christina Haney
Meeting Date: 8/5/2025	Department: Purchasing
Item Requested is: <input type="checkbox"/> For Action/Consideration <input type="checkbox"/> For Discussion/Report	
Title: Permission to Bid	
Agenda Category: <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Consider and take necessary action to authorize the Purchasing Department to advertise, solicit, and receive sealed qualifications for 26-25 Professional Architectural Services for Smith County.	
Background:	
Financial and Operational Impact:	
Attachments: Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Does Document Require Signature? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Return Signed Documents to the following:	
Name:	Email:
Name:	Email:
Name:	Email:
Name:	Email:

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to Agenda@smith-county.com and include any necessary attachments. **Deadline is Wednesday at 5:00pm the week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

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Agenda Item # _____

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SMITH COUNTY COMMISSIONERS COURT AGENDA ITEM REQUEST FORM

Submission Date:	Submitted by: Jennafer Bell
Meeting Date: Weekly	Department: Auditor
Item Requested is: <input type="checkbox"/> For Action/Consideration <input checked="" type="checkbox"/> For Discussion/Report	
Title: Weekly Bill Pay	
Agenda Category: <input type="radio"/> Briefing Session <input type="radio"/> Recurring Business <input checked="" type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Consider and take necessary action to approve and/or ratify payment of accounts, bills, payroll, transfer of funds, amendments, and health claims.	
Background:	
Financial and Operational Impact:	
Attachments: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input type="checkbox"/>
Does Document Require Signature? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Return Signed Documents to the following:	
Name:	Email:
Name:	Email:
Name:	Email:
Name:	Email:

Note: This is the only form required for agenda requests, with the exception of backup materials or attachments. This form should be completed and emailed to Agenda@smith-county.com and include any necessary attachments. **Deadline is Tuesday at 5:00pm a week before the next scheduled Commissioners Court meeting. Please make sure the requested agenda item has been proactively vetted with the appropriate reviewing individuals and obtained their signature as reviewed.** Regular Court Meetings are at 9:30am on Tuesdays each week.

SUBMIT

Office Use Only
Agenda Item # _____



Smith County

Budget Transfer Request

Submit to Auditor's Office -- Requests received after 12:00 (noon) on Tuesday of any week will be held until the following week's Commissioners Court meeting (if court action is necessary).

DEPARTMENT:

--

TRANSFER FROM:

Account Name	Account Number	Amount

TRANSFER TO:

Account Name	Account Number	Amount

BRIEF EXPLANATION FOR REQUEST:

Department Head:

Auditor's Office

Amber Greene

Signature

Date

Signature

Date

Name (Please Print)

Approved by Commissioners Court

Date



Smith County

Budget Transfer Request FY25

Submit to Auditor's Office -- Requests received after 12:00 (noon) on Tuesday of any week will be held until the following week's Commissioners Court meeting (if court action is necessary).

DEPARTMENT:

General Operations

TRANSFER FROM:

Account Name	Account Number	Amount
Miscellaneous Vehicle Equip	10.409.4400.481	\$10,000.00
SCAAP Contract	10.409.4500.511	\$19,000.00
SCAD	10.409.4500.531	\$72,000.00
JP Delq Collections	10.409.4500.542	\$40,000.00
Misc Contracts	10.409.4500.570	\$15,000.00
Advertising	10.409.4400.441	\$10,000.00

TRANSFER TO:

Account Name	Account Number	Amount
County Defense Fees	10.409.4600.601	\$120,000.00
Insurance	10.409.4600.669	\$35,000.00
Bank Charges	10.409.4600.698	\$11,000.00

BRIEF EXPLANATION FOR REQUEST:

Funds are reallocated to cover overages.

Department Head:

Auditor's Office

Kalisha Boyd

8/1/25

Signature

Date

Signature

Date

Name (Please Print)

Approved by Commissioners Court

Date

9

SMITH COUNTY COMMISSIONERS COURT

AGENDA ITEM REQUEST FORM

Submission Date:	Submitted by: Jennafer Bell
Meeting Date:	Department: Sheriff Office
Item Requested is: <input type="checkbox"/> For Action/Consideration <input checked="" type="checkbox"/> For Discussion/Report	
Title: Smith County Jail Update	
Agenda Category: <input type="radio"/> Briefing Session <input checked="" type="radio"/> Recurring Business <input type="radio"/> Court Orders <input type="radio"/> Resolution <input type="radio"/> Presentation <input type="radio"/> Executive Session	
Agenda Wording: Receive report on status of Smith County jail operations, inmate population, employee overtime, and employee vacancies.	
Background: See attached.	
Financial and Operational Impact: NA	
Attachments: Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Is a Budget Amendment Necessary? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Does Document Require Signature? Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	
Return Signed Documents to the following:	
Name:	Email:
Name:	Email:
Name:	Email:
Name:	Email:

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