



City of Frost

P.O. Box X | 100 N. Garitty

Frost, Texas 76641

Phone: 903-682-3861

cityoffrost1930@cityoffrost.net

cityoffrost.municipalimpact.com

2026 Certified Appraisal Roll

Meeting Date: August 3, 2026

Agenda Item: 14

Subject: Receive the 2026 Certified Appraisal Roll and presentation of the No-New-Revenue Tax Rate and Voter-Approval Tax Rate.

Purpose

To provide the City Council with the 2026 Certified Appraisal Roll received from the Navarro Central Appraisal District and an update on the status of the annual property tax rate calculations.

Background

Each year, the Navarro Central Appraisal District certifies the taxable value of property located within the City of Frost. The certified appraisal roll serves as the foundation for calculating the City's property tax rates and developing the annual budget.

The attached Certified Appraisal Roll reflects the City's certified taxable values for tax year 2026 and represents the official values upon which the City's property tax calculations will be based.

Current Status

Although this agenda item references the No-New-Revenue Tax Rate and Voter-Approval Tax Rate, those official calculations are not yet available.

The Navarro Central Appraisal District has advised that the Truth in Taxation portal and the official tax rate calculations are expected to be available on or about **August 7, 2026**.

Once received, those calculations will be incorporated into the City's budget development process and presented to the City Council as part of the upcoming tax rate and budget discussions.

Next Steps

Following receipt of the official tax rate calculations, the City will:

- Review the No-New-Revenue Tax Rate and Voter-Approval Tax Rate.
- Continue development of the proposed FY 2026–2027 Budget.
- Present the proposed budget and tax rate to the City Council in accordance with the Texas Property Tax Code and applicable public notice requirements.

No action is requested under this agenda item.

Shannon R. Wayman

Mayor