

BE IT KNOWN THAT THE CITY COUNCIL OF THE CITY OF GLADEWATER, TEXAS WILL MEET IN SPECIAL SESSION AT GLADEWATER CITY HALL, 519 E. BROADWAY AVENUE, GLADEWATER, TEXAS ON TUESDAY, SEPTEMBER 22, 2026, AT 6:00 P.M.

CITY OF GLADEWATER
CITY COUNCIL SPECIAL SESSION
AGENDA
SEPTEMBER 22, 2026
6:00 P.M.

TAX IMPACT STATEMENT

City of Gladewater Taxpayer Impact Statement

House Bill 1522, passed by the Texas Legislature in 2025, amends section 551.043 of the Texas Government Code to require that the notice of a meeting required to be posted under section 551.043(a) of the Texas Open Meetings Act, at which a governmental body will discuss or adopt a budget for the governmental body, must include a taxpayer impact statement showing, for the median-valued homesteaded property, a comparison of the property tax bill in dollars pertaining to the property for the current fiscal year to an estimate of the property tax bill in dollars for the same property for the upcoming fiscal year.

The City of Gladewater has proposed a budget for the City's 2026-2027 fiscal year. The City intends to adopt its budget on or before September 30, 2026.

Gregg County

- Value of Median-Valued Homesteaded Property in the City for the Current Fiscal Year: \$174,884
- Property Tax Bill for the Current Fiscal Year (\$0.557005): \$974.11
- Value of a Median-Valued Homesteaded Property in the City for the upcoming Fiscal Year: \$182,795
- Property Tax Bill for the upcoming Fiscal Year with the current rate (\$0.567207): \$1,036.83
- Estimated Property Tax Bill for the upcoming Fiscal Year if the City adopts the Proposed Budget and Tax Rate (\$0.567207): \$1,036.83
- Estimated Property Tax Bill for the upcoming Fiscal Year if the City adopts the No-New Revenue Tax Rate (\$0.567207): \$1,036.83

Upshur County

- Value of Median-Valued Homesteaded Property in the City for the Current Fiscal Year: \$227,840
- Property Tax Bill for the Current Fiscal Year (\$0.557005): \$1,269.08
- Value of a Median-Valued Homesteaded Property in the City for the upcoming Fiscal Year: \$233,700
- Property Tax Bill for the upcoming Fiscal Year with the current rate (\$0.567207): \$1,325.56
- Estimated Property Tax Bill for the upcoming Fiscal Year if the City adopts the Proposed Budget and Tax Rate (\$0.567207): \$1,325.56
- Estimated Property Tax Bill for the upcoming Fiscal Year if the City adopts the No-New Revenue Tax Rate (\$0.567207): \$1,325.56

The estimates in the Impact Statement are valid only for the proposed budget and proposed tax rate

that the City Council will discuss at its meeting on September 17, 2026. The proposed budget and proposed tax rate may each be amended by City Council at any time before their final adoption. If the City Council intends to discuss the proposed budget at a subsequent meeting, the City will include a Taxpayer Impact Statement in the notice for that meeting which will include updated estimates based on any amendments to the proposed budget and proposed tax rate.

ITEM

- I. CALL TO ORDER
 - a) Invocation
 - b) Pledge
- II. CITIZENS COMMENTS
- III. DISCUSS AND CONSIDER the Fiscal Year 2026-2027 Budget for Gladewater Economic Development Corporation
- IV. DISCUSS, CONSIDER AND/OR APPROVE Ordinance O-26-09 to adopt and approve the City of Gladewater budget for fiscal year 2026-2027 (Record Vote Required)
- V. RATIFICATION VOTE to adopt the budget for Fiscal Year 2026-2027 that will raise the property tax revenue (Record Vote Required)
- VI. DISCUSS, CONSIDER AND/OR APPROVE Ordinance O-26-10 to adopt the ad valorem tax rate and levy taxes for the use and support of the general government and for retirement of general obligation bonded indebtedness for fiscal year 2026-2027 (Record Vote Required)
- VII. ADJOURN

The City Council of the City of Gladewater reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters above, with respect to and as authorized by Texas Government Code Sections 551.071 (Consultation with Attorney), 551.072 (Deliberations about Real Property), 551.074 (Personnel Matters) and 551.087 (Negotiations).

PERSONS WITH DISABILITIES WHO PLAN TO ATTEND THIS MEETING AND WHO MAY NEED AUXILLARY AIDS OR SERVICES ARE REQUESTED TO CONTACT JUDY VAN HOUTEN AT (903) 845-2196 AT LEAST TWO DAYS BEFORE THIS MEETING SO THAT APPROPRIATE ARRANGEMENTS MAY BE MADE.

I CERTIFY THAT THE ABOVE NOTICE WAS POSTED AT GLADEWATER CITY HALL BY 6:00 P.M. ON WEDNESDAY, SEPTEMBER 16, 2026.


JUDY VAN HOUTEN, TRMC
CITY SECRETARY



ORDINANCE NO. 0-26-09

AN ORDINANCE ADOPTING AND APPROVING A BUDGET FOR THE CITY OF GLADEWATER, TEXAS, FOR THE FISCAL YEAR OCTOBER 1, 2026, THROUGH SEPTEMBER 30, 2026.

WHEREAS, an annual operating budget for the fiscal year October 1, 2026, through September 30, 2027, has been prepared by the City Manager and City Treasurer for the City of Gladewater, Texas, and

WHEREAS, said budget has been presented by the City Manager in accordance with City Charter, and

WHEREAS, public notice of public hearings upon this budget have been duly and legally made as required by law, and a copy of which has been filed with the City Secretary as required, and

WHEREAS, said full and final consideration, the public hearings have been held on said budget, and it is the consensus of opinion that the budget as submitted, should be approved and adopted.

ARTICLE I

THAT, the City Council for the City of Gladewater, Texas, does hereby ratify, adopt, and approve the budget as filed for this fiscal year beginning October 1, 2026, through September 30, 2027.

ARTICLE II

THAT, all ordinances, or parts of ordinances found to be in direct conflict with this Ordinance are hereby repealed to the extent of the direct conflict only.

ARTICLE III

THAT, all this Ordinance shall be and shall remain in full force and effect from and after its passage and approval by the City Council of the City of Gladewater, Texas.

	AYE	NAY	ABSENT	ABSTAIN
Mayor Brandy J. Flanagan	_____	_____	_____	_____
Mayor Pro-tem Elijah "Sonny" Anderson	_____	_____	_____	_____
Councilmember Andre' Clay	_____	_____	_____	_____
Councilmember Stoney Stone	_____	_____	_____	_____
Councilmember William Blackmon	_____	_____	_____	_____
Councilmember Milton Anderson	_____	_____	_____	_____
Councilmember Kevin Clark	_____	_____	_____	_____

PASSED, APPROVED AND ADOPTED on this 22nd day of September 2026.

BRANDY J. FLANAGAN, MAYOR
CITY OF GLADEWATER, TEXAS

ATTEST:

JUDY VAN HOUTEN, CITY SECRETARY
CITY OF GLADEWATER, TEXAS

ORDINANCE NO. O-26-10

AN ORDINANCE OF THE CITY OF GLADEWATER, TEXAS, LEVYING TAXES FOR THE USE AND SUPPORT OF THE GENERAL GOVERNMENT AND FOR RETIREMENT OF GENERAL OBLIGATION BONDED INDEBTEDNESS THROUGH AN INTEREST AND SINKING FUND. SAID ORDINANCE SHALL PROVIDE FOR THE COLLECTION OF SAID TAXES, PROVIDING FOR THE PAYMENT OF PENALTIES AND INTEREST, PROVIDE FOR THE COLLECTION OF OCCUPATION TAXES AND ALCOHOLIC BEVERAGE FEES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2026, AND ENDING SEPTEMBER 30, 2027.

WHEREAS, Section 26.05 of the Texas Tax Code requires that the City of Gladewater, Texas, adopt a tax rate for the next fiscal year by September 30, 2026; and

WHEREAS, following a public hearing as required by law, the City Council of the City of Gladewater, Texas has adopted its budget for fiscal year 2026-2027 which requires a tax levy of \$0.567207 on each \$100 valuation of property; and

NOW, THEREFORE, be it ordained by the City Council of the City of Gladewater, Texas;

SECTION 1: That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Gladewater and to provide for the Interest and Sinking Fund for the fiscal year beginning October 1, 2026, and ending September 30, 2027, upon all property, real, personal and mixed within the corporate limits of the City of Gladewater subject to taxation, a tax of \$0.567207 per \$100 valuation. The tax rate will effectively be lowered by -7.50% and will lower taxes for M&O on a \$100,000 home by approximately \$-5.37%.

THAT, the tax so levied and assessed shall be apportioned to the following accounts and funds in the amount set forth:

MAINTENANCE & OPERATING	\$0.481637
<u>INTEREST AND SINKING</u>	<u>\$0.085570</u>
TOTAL	\$0.567207

SECTION 2: All monies collected under this ordinance for the specific items therein named, be and the same are hereby appropriated and set apart for the specific purpose indicated in each item and that the Assessor and collector of Taxes and the Director of Finance shall keep these accounts to as to readily and distinctly show the amount collected, the amounts expended, and the amount on hand at any time, belonging to such funds. It is hereby the duty of the Tax Assessor and Collector and every person collecting money for the City of Gladewater, to deliver to the Director of Finance, at the time of depositing monies, a statement showing to what fund such deposit should be made and from what source received. All receipts for the City not specifically apportioned by the Ordinance are hereby made payable to the General Fund of the City.

SECTION 3: That the Ad Valorem Taxes herein levied shall become due and payable on the 1st day of October 2026 and may be paid up to and including January 31, 2027, without penalty, but if not so paid such taxes shall become delinquent the following day, February 1, 2027. Penalty and interest shall accrue on any such unpaid and delinquent taxes in accordance with the provisions of Section 33.01 of the

Texas Property Tax Code and shall continue until said taxes are paid. Taxes that remain unpaid and delinquent on July 1, 2027, shall incur an additional penalty of 20 percent of the amount of taxes, penalty, and interest then due. Ten dollars shall be charged for each tax certificate issued by the Tax Assessor and Collector as cost.

SECTION 4: The taxes herein levied shall be a first and prior lien against all the property upon which they are assessed and the said first lien shall be superior and prior to all other liens, charges and encumbrances, and this lien shall attach to personal property to the same extent and with the same priorities as the real estate. Liens provided herein shall attach as of February 1, 2026.

SECTION 5: An occupation tax equal to one-half (1/2) of the State Occupation tax to which said tax applies under the existing laws of the State of Texas; and further, a fee is hereby levied in the maximum amount authorized in accordance with Section 11.38 and 61.36 of the Texas Alcohol Beverage Code on all business establishments, individuals, institutions and corporations, holding permits or licenses under the Texas Alcoholic Beverage Code and doing business within the City of Gladewater, Texas.

SECTION 6: The City Council of the City of Gladewater hereby accepts and adopts the approved records of the Gregg County Appraisal Review Board and the approved records of the Upshur County Appraisal Review Board for that portion which lists taxable property in the City of Gladewater, Texas, for the taxable year of 2026.

SECTION 7: Should any part of the ordinance be declared invalid, for any reason, that invalidity shall not affect the remainder of this ordinance, and which remainder shall remain in full force and effect.

SECTION 8: That this ordinance shall take effect and be in force from and after its passage.

	AYE	NAY	ABSENT	ABSTAIN
Mayor Brandy J. Flanagan	_____	_____	_____	_____
Mayor Pro-tem Elijah "Sonny" Anderson	_____	_____	_____	_____
Councilmember Andre' Clay	_____	_____	_____	_____
Councilmember Stoney Stone	_____	_____	_____	_____
Councilmember William Blackmon	_____	_____	_____	_____
Councilmember Milton Anderson	_____	_____	_____	_____
Councilmember Kevin Clark	_____	_____	_____	_____

PASSED, APPROVED and ADOPTED this the 17th day of September 2026.

BRANDY J. FLANAGAN, MAYOR
CITY OF GLADEWATER, TEXAS

ATTEST:

JUDY VAN HOUTEN, CITY SECRETARY
CITY OF GLADEWATER, TEXAS