

County Assistance District Proposition Returning to the Ballot in November 2026

This November, voters in certain unincorporated areas of Cass County will have the opportunity to consider the creation of a County Assistance District—an option designed to diversify county revenue, reduce reliance on property taxes, and strengthen funding for county roads and other essential infrastructure.

Many counties across Texas face increasing pressure to fund public services under strict state-imposed limits on property tax revenue growth. To help address these challenges, state law allows counties to establish county assistance districts and adopt a local sales and use tax within those districts, pending voter approval. These districts provide counties with a way to capture sales tax revenue in areas where no city or emergency services district (ESD) is already collecting local sales tax.

If approved by voters, Cass County intends to dedicate sales tax revenue from the district primarily toward county road and infrastructure improvements. Because counties are capped at 3.5% annual growth in property tax revenue, any new sales tax revenue would help offset the need for property tax increases. As sales tax collections rise, property tax rates can be reduced over time.

State law also prescribes the ballot language and the maximum rate counties may adopt. Local sales tax rates in Texas are capped at 2%. Most incorporated cities in Cass County, as well as Emergency Services District No. 3 (ESD3), currently meet that 2% limit and therefore cannot be included in the County Assistance District.

For areas eligible to participate, the proposed local sales and use tax rate is 1.75%, leaving 0.25% available for any future ESD that might be organized. The ballot proposition in November 2026 will read:

“Authorizing the creation of the Cass County Assistance District No. 1 and the imposition of a sales and use tax at the rate of 1.75 percent for the purpose of financing the operations of the district.”

According to the Texas Comptroller’s Office, estimated revenue for the proposed district is currently less than \$10,000 per month. Few brick-and-mortar retailers operate in unincorporated areas; however, sales tax in Texas is based on the delivery address. When residents order products online from a vendor with a physical presence in Texas—such as Amazon—the associated local sales tax is distributed back to the jurisdiction where the item is delivered. If voters approve the district, 1.75% of those eligible online sales would begin flowing back to Cass County.

While initial revenue projections are modest, collections are expected to grow as new housing developments emerge in rural parts of the county and as more households receive direct-to-doorstep deliveries.

Not all Cass County residents will see this proposition on their ballot. Only voters who live outside incorporated city limits and outside ESD3—areas not already at the 2% local sales tax cap—are eligible to participate in this election.

If a majority of eligible voters approve the measure, the Commissioners Court will formally declare the results and the district will begin receiving allocations from the state the following July. The Commissioners Court would also serve as the governing body of the district.