



Board Action Required ☒

No Action Required ☐

To: Coppell ISD Board of Trustees
From: Dr. Amber Lasseigne
Date: August 24, 2026
cc: Dr. Leanne Shivers & Erica Devould

Re: Adoption of 2026-2027 Tax Rates; Maintenance & Operations (M&O) and Debt Service (I&S)

Tax Rate:

- **2026-2027** Proposed Total Tax Rate: \$0.9857
- **2025-2026** Adopted Total Tax Rate \$0.9819

The proposed tax rate is being increased by \$0.0038.

The proposed tax rate includes **\$0.7478** for the amount of taxes needed to fund maintenance and operation expenditures for the 2026-2027 fiscal year. The proposed tax rate includes **\$0.2379** for the amount of taxes needed to service the District's debt for the 2026-2027 fiscal year.

The motion required is: "I move that the property tax rate be increased by the adoption of a tax rate of 0.985700, which is effectively a 6.52 percent increase in the tax rate."

The above motion quotes an increase in the total tax rate (M&O and I&S) compared to the No New Revenue Total Tax Rate. It is not a comparison between the actual adopted tax rate for this year compared to last year.

The Dallas County Tax Assessor calculates the district's No New Revenue and Voter Approved Tax Rates.

The M&O No New Revenue (NNR) tax rate is the calculated rate that is intended to produce no additional M&O property tax levy. The NNR tax rate would produce the same amount of M&O revenue if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease. ((Last year's adjusted tax levy/This year's adjusted

tax levy) x 100 = NNR tax rate) Coppell ISD values increased approximately 3.73% in 2026, thus reducing the NNR tax rate.

The 2026 proposed tax rate will exceed the M&O No New Revenue tax rate by \$0.060295 or 6.52%.

The Voter Approved Tax Rate (VATR) is the highest tax rate that the district may adopt without holding an election to seek voter approval of the rate. (TEA calculated Max Compressed Rate + voter approved enrichment pennies + debt tax rate)

2026 Voter Approved Tax Rate = \$0.6059 + \$0.1383 + \$0.2379 = \$0.9857

The District's total tax rate will equal the Voter Approved Tax Rate.

Language required in the resolution to adopt the tax rate is:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; and

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.30 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-7.41.

The above language quotes an increase in the M&O tax rate of 6.52% compared to the No New Revenue M & O tax rate. This differs from the total tax rate of increase of \$0.0038.

Recommendation: The Board of Trustees adopt the tax rate resolution as presented.