



# Board Agenda Item Overview

**Meeting Date:** September 15, 2026

**Meeting Type:** Regular

**Item Category:** Public Hearing

**Primary Contact:** Dr. Roosevelt Nivens

**Presenter(s)/Add'l Contact(s):** Greg Buchanan

**Item Name:** DOCUMENTS RELATING TO 2026 TAX YEAR ASSESSMENT AND LEVY OF PROPERTY TAXES

**Item Summary:** The District must adopt a Resolution Setting Tax Rate and approve the following official documents relating to the assessment and levy of property taxes for the 2026 Tax Year: Submission of Appraisal roll and New Property Value, Certified Appraisal Roll Totals and Other Certifications, and Letter Certifying Anticipated Collection Rate. These approvals will be recorded in the minutes of Lamar CISD and submitted, where necessary, to Carmen P. Turner, MPA, Fort Bend County Tax Assessor/Collector.

The Notice of Public Meeting to Discuss Budget and Proposed Tax Rate was published in the Fort Bend Herald on August 27, 2026. The budget for the 2026-2027 fiscal year was adopted by the Board on June 9, 2026. The budget was adopted using the estimated property values. The adoption of the tax rate is based on the certified property values determined in July.

Based on the certified values, the proposed total tax rate for FY2026-27 for Lamar Consolidated ISD is \$1.139. This is comprised of an M&O rate of \$0.639 (\$0.5890 maximum compressed rate and \$0.05 golden pennies) and \$0.5000 for debt service. This rate is lower than the adopted rate for FY2025-26.

**Recommendation:** Administration recommends that the Board consider approval of the Resolution Setting Tax Rate, which includes a maintenance and operations rate of \$0.639 per \$100 of taxable assessed valuation and an interest and sinking fund rate of \$0.50 per \$100 of taxable assessed valuation, and the official 2026 Tax Year documents outlined above.

**Policy Reference:** BAA (Legal), BDAA (Legal), CE (Legal and Local), CCG (Legal), CCGA (Legal and Local), CCH (Legal), DEA (Legal and Local), and DEAB (Legal and Local)

**Strategic Plan Priority:** Organizational Effectiveness

**District Value(s):** ☒ Accountability ☒ Big-Thinking ☐ Compassion ☒ Excellence ☒ Integrity ☒ Joy

**Currently Budgeted?** ☒ Yes ☐ No ☐ No Budgetary Impact

**Completion or Implementation Timeline:** 2026-2027 Fiscal Year

## Our Vision:

We are a values-driven community where innovation thrives, excellence is the standard, and every student has access to an elite education.