

Certification of Appraisal Roll, Collection Rate, And Voter Approval Tax Rates

September 22, 2026

SUMMARY:

This item requests approval of the certified appraisal roll, the collection rate, and confirmation of the District's voter approval tax rate.

PREVIOUS BOARD ACTION:

This item is routinely acted upon each year. For the 2025-2026 school year, this item was approved at the August 26, 2025 board meeting.

The District must authorize someone to calculate and certify the District's voter approval tax rate. For the past several years, this has been the Denton County Tax Assessor/Collector. Provision for this function was included in the tax collection contract with the county that was approved by the Board and signed on June 10, 2025.

BACKGROUND INFORMATION:

The Board reviewed preliminary values for the 2026-2027 school year as part of its budget presentations. These preliminary values are subject to change after the appraisal district conducts its appraisal review board hearings. The certified values, presented by Denton County Appraisal District, are typically received by entities by July 25th. The appraisal roll must then be approved by the Board of Trustees.

The certified collection rate is used in the tax rate calculations. The District routinely recommends a 100% collection rate since overall collections generally range around this figure. A district may not certify a collection rate greater than 100%.

SIGNIFICANT ISSUES:

The certified appraisal roll limit adjusted taxable value for the 2026-2027 school year is \$35,209,529,159. This represents a 12.59% increase, or an increase of \$3,936,384,078 in value for the upcoming year.

FISCAL IMPLICATIONS:

Approval of the appraisal roll will allow the District to begin its process of taxation by having an official roll upon which it can levy taxes.

Beginning in the 2020 tax year, a school district's Tier 1 M&O tax rate is calculated and set by the Texas Education Agency. Denton ISD received a calculated Tier 1 rate of \$0.5628 for tax year 2026. The Tier 2 rate will remain at \$0.11. The debt service rate portion is the tax rate necessary to pay the school's debt payments in the coming year. The debt rate remains at \$.48. The 2026 voter approval rate is \$1.1528.

The notice of public meeting to discuss budget and proposed tax rate was published timely.

SUPERINTENDENT'S RECOMMENDATION:

Approve the 2026 Certified Appraisal Roll, tax collection rate at 100%, and confirm the voter approval tax rate of \$1.1528.

STAFF PERSONS RESPONSIBLE:

Dr. Jeremy Thompson, Deputy Superintendent
Jennifer Stewart, Chief Financial Officer

ATTACHMENT:

Letters of Approval and Certification
Order Approving Appraisal Records for 2026
2026 Certified Totals
2026 Tax Rate Calculation Worksheets
Notice of Public Meeting to Discuss Budget and Proposed Tax Rate

APPROVAL:

Signature of Staff Member Proposing Recommendation: _____

Comments: _____

Signature of Divisional Leader: _____

Comments: _____

Signature of Superintendent: _____

Comments: _____