



Consent Item

Date: October 13, 2026

Division: Finance

Subject: Consider Approval of a Resolution Adopting the 2026 Property Tax Roll

Background Information:

- Section 26.09(e) of the Texas Property Tax Code and Board Policy CCG (LEGAL) requires the governing body to approve the tax roll. The tax roll is prepared by the Denton County Tax Office using taxable value information from the Denton Central Appraisal District and the Tarrant Appraisal District, as well as the tax rate previously adopted by Lewisville ISD, to calculate a tax levy.

Administrative Consideration:

- Attached is the 2026 Property Tax Roll Summary, indicating a taxable value of \$61,476,905,246 and a total levy of \$622,489,969.
- The total tax levy is the current estimate of the local Maintenance and Operations (M&O) and Interest and Sinking (I&S) taxes that the District will receive for tax year 2026 using the tax rate of \$1.0778 that was approved at the August 27, 2026, Special Board Meeting. This does not include funding from the state that the District will receive during the year.

Recommendations:

- That the LISD Board of Trustees approves the Resolution Adopting the 2026 Property Tax Roll as presented.

Timeline/Report:

- Effective upon approval.

LEWISVILLE INDEPENDENT SCHOOL DISTRICT
RESOLUTION ADOPTING THE 2026 PROPERTY TAX ROLL

WHEREAS, Section 26.09(e) of the Property Tax Code requires approval by the governing body of the Lewisville Independent School District of the property tax roll prepared by the Denton County Tax Assessor; and

WHEREAS, the Denton County Tax Assessor has calculated for each property within Lewisville Independent School District a tax levy using the Tax Rate previously adopted by the Trustees of said District and the taxable value provided by the Denton Central Appraisal District and the Tarrant Appraisal District; and

WHEREAS, such roll was presented to the Lewisville Independent School District's Trustees on October 13, 2026, and appears in all things correct as under the applicable laws of Texas; and

WHEREAS, said Trustees voted to approve said roll.

IT IS HEREBY RESOLVED BY the Trustees that the property tax roll with a taxable value of \$61,476,905,246 and a total levy of \$622,489,969 for the year 2026 is approved.

Allison Lassahn
President, Board of Trustees
Lewisville Independent School District

10/13/2026

Date

Katherine Sells
Secretary, Board of Trustees
Lewisville Independent School District

10/13/2026

Date

2026 TAX ROLL SUMMARY

S09 - LEWISVILLE ISD

	Amount	Count
NUMBER OF ACCOUNTS		108,997
MARKET VALUES		
ROLLCODE: MINERAL		
Mineral	\$5,679,669	
ROLLCODE: MOBILE HOME		
Improvement	\$24,717,186	
Improvement Non-Home Site	\$249,184	
ROLLCODE: PERSONAL		
Personal	\$7,259,371,914	
ROLLCODE: REAL		
Agriculture	\$558,965,985	
Improvement	\$35,107,381,717	
Improvement Non-Home Site	\$18,980,490,787	
Land	\$12,737,538,084	
Land Aq Land	\$547,155	
Land Non-Home Site	\$6,407,694,510	
Omitted Improvement Non Homestead	\$343,090	
TOTAL MARKET VALUE	\$81,082,979,281	
DEFERRALS		
Ag 1D1	\$558,965,985	456
TOTAL DEFERRALS	\$558,965,985	
EXEMPTIONS		
100% Disabled Veteran	\$395,032,309	927
145(b) - Single Situs Single Owner	\$442,913,377	7,531
145(d) - Multiple Situs Leases	\$27,520,322	402
145(f) - Single Situs Related Business	\$21,685,554	531
23.231 Circuit Breaker Limitation	\$191,933,993	2,737
Absolute Exemption - CHDO	\$85,369,581	6
Absolute Exemption - Church	\$796,595	5
Cap Adjustment, XT	\$748,968,879	6,975
Disabled	\$26,962,688	467
Disabled Veteran 10% to 29%	\$2,504,000	300
Disabled Veteran 30% to 49%	\$1,679,500	194
Disabled Veteran 50% to 69%	\$2,583,797	262
Disabled Veteran 70% to 100%	\$6,318,260	1,197
Economic Development - XL	\$45,660,461	17
Energy, XR	\$8,955,980	16
Fire Destroyed Homestead	\$602,870	1
First Responder Surviving Spouse	\$1,695,064	4
Foreign Trade Zone	\$47,898,692	2
Freeport	\$1,720,704,098	130
Full	\$718,290	22
General Homestead	\$9,153,258,046	66,053
Homestead	\$13,044,773	115
Landfill Gas Conversion Facility	\$3,242,078	1
Low Income Housing, XD, XA	\$5,175,190	2
Medical / Biomedical	\$75,369,052	5
Member Armed Svcs Surviving Sps	\$1,116,631	4

2026 TAX ROLL SUMMARY

S09 - LEWISVILLE ISD

Miscellaneous - XV	\$4,187,976,699	4,006
Nominal Value	\$48,330	361
Other Exemption, XF, XH, XU	\$4,447,478	26
Over 65	\$1,274,401,491	21,741
Personal Use Vehicle, XN	\$338,952,884	56
Pollution Control	\$1,728,266	36
Private Schools- XJ	\$142,908,225	22
Surviving Spouse	\$39,538,431	673
Surviving Spouse 100% Disabled Vet	\$21,211,961	75
Surviving Spouse Disabled Person	\$60,000	14
Youth , Mental,Spritiual,Phys Devel- XI	\$4,124,205	8

TOTAL EXEMPTIONS **\$19,047,108,050**

GRAND TOTAL FOR DEFERRALS AND EXEMPTIONS **\$19,606,074,035**

TOTAL MARKET VALUE **\$81,082,979,281**

TAXABLE VALUE **\$61,476,905,246**

TAX RATE **1.077800**

ROLLCODE: MINERAL

Levy	\$46,009.52	1,050
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ROLLCODE: MOBILE HOME

Levy	\$237,899.53	1,817
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ROLLCODE: PERSONAL

Levy	\$48,974,009.48	8,477
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ROLLCODE: REAL

Levy	\$573,232,050.70	97,653
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TOTAL LEVY **\$622,489,969.23**

LEVY LOST DUE TO FROZEN **\$40,108,113.64**

OTHER LOST LEVY **\$0.00**

TOTAL LOST LEVY **\$40,108,113.64**

Calculation Analysis

	Calc Levy	- Tax Amount	=	Diff.	Market Value	Exemption	Taxable Value
Frozen	69,456,718.50	29,348,604.86		40,108,113.64	10,793,763,863	4,349,458,896	6,444,304,967
DV100 (Excl. Frozen)	93,321.88	93,321.88		0.00	397,000,787	295,744,588	101,256,199
Prorated (Excl. Frozen)	0.00	0.00		0.00	0	0	0
Other	593,048,042.49	593,048,042.49		0.00	69,892,214,631	14,960,870,551	54,931,344,080
Total	662,598,082.87	622,489,969.23		40,108,113.64	81,082,979,281	19,606,074,035	61,476,905,246
DV100 (Incl. Frozen)	21,660.87	7,137.62		14,523.25	165,418,314	99,287,721	66,130,593
Prorated (Incl. Frozen)	0.00	0.00		0.00	0	0	0