

**ROBSTOWN INDEPENDENT SCHOOL DISTRICT  
AGENDA ACTION SHEET**

Date: July 18, 2022

Subject: **DISCUSS AND CONSIDER APPROVAL OF RESOLUTION REGARDING DESIGNATION OF OFFICER OR EMPLOYEE TO CALCULATE THE NO-NEW REVENUE TAX RATE AND THE VOTER APPROVAL TAX RATE IN ACCORDANCE WITH THE TEXAS TAX CODE**

Administrator Responsible: Vanessa Riggs

Position: Chief Financial Officer

A. Purpose of Agenda Item:

Information Only

Action Needed

B. Authority for this Action:

Local Policy \_\_\_\_\_

Law or Rule TTC 26.04C

C. Strategic Objective, Goal, or Need Addressed:

The objective is to approve resolution as requested.

D. Summary:

As part of the tax adoption process and pursuant to Texas Tax Code 26.04 (c), the governing body is required to designate an officer or employee responsible for calculating the no-new-revenue tax rate and the voter -approval tax rate for the taxing unit.

E. Alternatives Considered:

F. Comments Received:

G. Administrative Recommendation:

Administration recommends the Board of Trustees approve the resolution to appoint the Superintendent of Schools and Chief Financial Officer as the designated officers responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate as determined by state law.

H. Fiscal Impact and Cost:



**ROBSTOWN INDEPENDENT SCHOOL DISTRICT**

**A RESOLUTION OF THE BOARD OF TRUSTEES REGARDING  
DESIGNATION OF OFFICER OR EMPLOYEE TO CALCULATE THE NO-NEW REVENUE TAX RATE  
AND THE VOTER APPROVAL TAX RATE IN ACCORDANCE WITH THE TEXAS TAX CODE**

**WHEREAS**, the Board of Trustees (“Board”) of the Robstown Independent School District (“District”) is authorized by Texas Education Code § 11.151 to govern and oversee the management of the public schools in the District; and

**WHEREAS**, the Board, as authorized by Texas Education Code § 45.002, .003(a) may levy, assess, and collect annual ad valorem taxes for the maintenance of the district’s schools. Taxes may not be levied unless authorized by a majority of the qualified voters of the district, voting at an election called for that purpose; and

**WHEREAS**, after the District’s assessor submits the appraisal roll to the board, an officer or employee designated by the board shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the district; and

**WHEREAS**, the designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Tax Code 5.07 in calculating the no-new-revenue tax rate and the voter-approval tax rate; and

**WHEREAS**, pursuant to Texas Tax Code § 26.04(c), (d-1), (d-3), as soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate of the district, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the territory of the district is located.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE ROBSTOWN INDEPENDENT SCHOOL DISTRICT:**

**RESOLVED**, the Board of Trustees hereby appoints the **District’s Superintendent of Schools and Chief Financial Officer** as the designated officers responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate as determined by state law.

**RESOLVED**, the authority granted by this resolution will remain in effect until amended or rescinded by future board action.

Adopted by the vote of the majority of members of the Board of Trustees of the Robstown Independent School District present and voting at an open meeting of the Board on the 18<sup>th</sup> day of July, 2022, at which a quorum was present.

BOARD OF TRUSTEES:

\_\_\_\_\_  
Board President

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Board Secretary