



Consent Item

Date: October 20, 2025

Division: Finance

Subject: Consider Approval of a Resolution Adopting the 2025 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 2025 Property Tax Roll Summary, indicating a taxable value of \$61,494,592,764 and a total levy of \$643,872,847.
- 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 2025 using the tax rate of \$1.1178 that was approved at the August 25, 2025, 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 2025 Property Tax Roll as presented.

Timeline/Report:

- Effective upon approval.

LEWISVILLE INDEPENDENT SCHOOL DISTRICT
RESOLUTION ADOPTING THE 2025 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 20, 2025, 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 \$61,494,592,764 and a total levy of \$643,872,847 for the year 2025 is approved.

Jenny Proznik
President, Board of Trustees
Lewisville Independent School District

10/20/2025
Date

Dr. Sheila Taylor
Secretary, Board of Trustees
Lewisville Independent School District

10/20/2025
Date

2025 TAX ROLL SUMMARY

S09 - LEWISVILLE ISD

	Amount	Count
NUMBER OF ACCOUNTS		107,871
MARKET VALUES		
ROLLCODE: MINERAL		
Mineral	\$3,416,228	
ROLLCODE: MOBILE HOME		
Improvement	\$27,622,067	
Improvement Non-Home Site	\$160,622	
Omitted Improvement Homestead	\$0	
ROLLCODE: PERSONAL		
Omitted Improvement Homestead	\$0	
Personal	\$6,457,545,996	
ROLLCODE: REAL		
Agriculture	\$512,161,352	
Improvement	\$37,102,691,482	
Improvement Non-Home Site	\$17,932,621,654	
Land	\$11,473,243,796	
Land Ag Land	\$588,192	
Land Non-Home Site	\$6,182,758,285	
Omitted Improvement Homestead	\$0	
TOTAL MARKET VALUE	\$79,692,809,674	
DEFERRALS		
Aq 1D1	\$512,161,352	442
TOTAL DEFERRALS	\$512,161,352	
EXEMPTIONS		
100% Disabled Veteran	\$326,380,504	756
23.231 Circuit Breaker Limitation	\$146,214,565	2,441
Absolute Exemption - CHDO	\$63,927,785	5
Absolute Exemption - Church	\$478,432	6
Absolute Exemption - Government	\$14,670,619	8
Cap Adjustment, XT	\$1,394,435,171	22,948
Disabled	\$26,230,150	455
Disabled Veteran 10% to 29%	\$2,555,000	313
Disabled Veteran 30% to 49%	\$1,787,500	209
Disabled Veteran 50% to 69%	\$2,574,000	257
Disabled Veteran 70% to 100%	\$5,447,972	1,018
Economic Development - XL	\$79,250,757	18
Energy, XR	\$9,202,481	16
First Responder Surviving Spouse	\$1,884,062	5
Freeport	\$1,550,316,105	129
Full	\$8,224,627	23
General Homestead	\$8,986,620,985	64,793
Homestead	\$8,590,820	68
Low Income Housing, XD, XA	\$4,896,069	2
Medical / Biomedical	\$30,074,393	4
Member Armed Svcs Surviving Sps	\$1,691,608	5
Miscellaneous - XV	\$3,615,002,825	4,234
Nominal Value	\$879,834	1,470
Other Exemption, XF, XH, XU	\$3,819,665	29

2025 TAX ROLL SUMMARY

S09 - LEWISVILLE ISD

Over 65	\$1,201,804,461	20,513
Personal Use Vehicle, XN	\$1,410,405	27
Pollution Control	\$1,742,643	36
Private Schools- XJ	\$132,058,701	24
Surv Spouse Dis	\$1	1
Surviving Spouse	\$42,832,988	731
Surviving Spouse 100% Disabled Vet	\$17,531,465	63
Surviving Spouse Disabled Person	\$60,000	11
Youth , Mental,Spritual,Phys Devel- XI	\$3,458,965	5

TOTAL EXEMPTIONS **\$17,686,055,558**

GRAND TOTAL FOR DEFERRALS AND EXEMPTIONS **\$18,198,216,910**

TOTAL MARKET VALUE **\$79,692,809,674**

TAXABLE VALUE **\$61,494,592,764**

TAX RATE **1.117800**

ROLLCODE: MINERAL

Levy	\$16,200.88	1,053
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ROLLCODE: MOBILE HOME

Levy	\$249,974.43	1,816
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ROLLCODE: PERSONAL

Levy	\$54,102,880.76	8,005
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ROLLCODE: REAL

Levy	\$589,503,791.24	96,997
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TOTAL LEVY **\$643,872,847.31**

LEVY LOST DUE TO FROZEN **\$43,513,710.05**

OTHER LOST LEVY **\$0.00**

TOTAL LOST LEVY **\$43,513,710.05**

Calculation Analysis

	Calc Levy	- Tax Amount	=	Diff.	Market Value	Exemption	Taxable Value
Frozen	73,042,992.49	29,529,282.44		43,513,710.05	11,182,564,834	4,648,033,390	6,534,531,444
DV100 (Excl. Frozen)	24,757.78	24,757.78		0.00	309,366,166	232,983,476	76,382,690
Prorated (Excl. Frozen)	0.00	0.00		0.00	0	0	0
Other	614,318,807.09	614,318,807.09		0.00	68,200,878,674	13,317,200,044	54,883,678,630
Total	687,386,557.36	643,872,847.31		43,513,710.05	79,692,809,674	18,198,216,910	61,494,592,764
DV100 (Incl. Frozen)	7,012.84	6,231.09		781.75	156,709,099	93,397,028	63,312,071
Prorated (Incl. Frozen)	0.00	0.00		0.00	0	0	0