



## **Splendoria ISD Board of Trustees Agenda Item Information Form**

**BOARD MEETING DATE:** September 15, 2025

**AGENDA ITEM NAME:** Consider and Accept Excess Collections for 2024 Debt Service and Certification for Debt Service Collection Rate for 2025-2026.

**THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S):** Fiscal & Operational Systems

**BACKGROUND INFORMATION:** The Tax Assessor/Collector is required by State Property Tax Code, Section 26.04(b) to submit to the governing body a certification of the anticipated collection rate prior to the adoption of the 2025 tax rate, which must also be used in the Truth in Taxation calculations.

Tammy J. McRae, Tax Assessor-Collector at Montgomery County certifies that the:

- anticipated collection rate for the 2025 taxable year is 100.00%, which represents the sum of current and delinquent taxes, including penalties and interest, and miscellaneous fees, and the
- combined collections of the current and delinquent taxes with penalties and interest for the 2024 tax roll generated excess proceeds in the amount of \$2,101,367 to be certified and applied to the 2025 debt tax rate. The collection rate for 2024 was estimated to be 98.31%, but the actual collection rate was 100.64%.

**ADMINISTRATIVE RECOMMENDATION:** Accept the required certifications received from the Montgomery County Tax Assessor-Collector to be compliant with the Texas Property Tax Code and Board Policy CCG(LEGAL).

**ATTACHMENTS:** Letter from Tammy J. McRae, Tax Assessor-Collector with Montgomery County.

**BUDGET INFORMATION:** N/A

**RESOURCE PERSONNEL:** Yvonne M. Johnson, Chief Financial Officer

**RECOMMENDED MOTION:** I move to accept the Excess Collections for 2024 Debt Service and Certification of the Debt Service Collection Rate for 2025-2026, as provided by the Tax Assessor-Collector.