



Board Action Required ☒

No Action Required ☐

---

To: Coppell ISD Board of Trustees  
From: Diana Sircar  
Date: December 15, 2025

cc: Dr. Leanne Shivers

**Re: 2025 Property Tax Roll**

**Background:** The Texas Property Tax Code, Section 26.09, requires the governing body of the Coppell Independent School District approve the Property Tax Roll as prepared by the Dallas County Tax Assessor.

The Dallas County Tax Assessor has calculated the amount of tax and has submitted it for approval.

The 2025 Property Tax Roll has a taxable value of \$18,572,195,409 and a total levy of \$177,197,039. This calculation of the levy is based upon the tax rates adopted on August 25, 2025. Supplemental reports are produced to make all adjustments to the levy.

Attached to this memo is the Certified Levy from the Dallas County Tax Assessor/Collector.

It is important to recognize the significant increase in tax refunds processed in the last few years due to the significant increase in lawsuits filed with the Dallas Central Appraisal District mainly by commercial entities. The district refunded over \$4.2 million in tax revenue from prior years in 2024-25. These refunds impact total tax revenue and, due to the timing of the lawsuit settlements, are challenging to estimate. As you know, fluctuations in tax revenues impact both the district's revenue budget (tax revenues) and the district's expenditure budget (recapture payment).

**RECOMMENDATION:** The Administration recommends that the Trustees approve the 2025 Property Tax Roll as presented.