

**RESOLUTION OF THE BOARD OF TRUSTEES OF  
THE BELTON INDEPENDENT SCHOOL DISTRICT TO SET TAX RATE UNDER THE AUTHORITY OF  
TEXAS TAX CODE SECTION 26.042(e)**

**WHEREAS** Belton Independent School District is a political subdivision and taxing entity located in Bell County, Texas.

**WHEREAS** the Belton ISD Board of Trustees adopts a budget annually based upon the projected needs and priorities of the District for the coming fiscal year.

**WHEREAS** the Belton ISD Board of Trustees adopts a tax rate annually to support the budget adopted for the coming fiscal year.

**WHEREAS** Texas Tax Code Section 26.08 and Belton ISD Board Policy CCG (Legal) provide that if the Board of Trustees adopts a tax rate that exceeds the District's voter-approval tax rate, the registered voters of the District, at an election held for that purpose, must determine whether to approve the adopted tax rate.

**WHEREAS** Section 26.042(e) of the Texas Tax Code and Belton ISD Board Policy CCG (Legal) provide that when increased expenditure of money by a school district is necessary to respond to a disaster, including a tornado, hurricane, flood, wildfire, or other calamity, but not including a drought, epidemic, or pandemic, that has impacted the district and the governor has requested federal disaster assistance for the area in which the district is located, an election is not required under Texas Tax Code Section 26.08 to approve the tax rate adopted by the board of trustees for the year following the year in which the disaster occurs.

**WHEREAS** Governor Greg Abbott issued a disaster proclamation on Tuesday, April 30, 2024, certifying as a disaster the severe storms and flooding that began on April 26, 2024, including heavy rainfall, flash flooding, river flooding, large hail, and hazardous wind gusts resulting in widespread and severe property damage, injury, and loss of life.

**WHEREAS** Governor Abbot subsequently amended his April 30<sup>th</sup> proclamation to include numerous Texas counties, including Bell County, on May 2, 2024.

**WHEREAS** on May 15, 2024, Governor Abbott requested a federal disaster declaration and attendant federal assistance to support affected counties in their recovery efforts.

**WHEREAS** Belton Independent School District has incurred increased expenditures necessary to respond to this storm and flooding event.

**WHEREAS** the Belton ISD Board of Trustees proposes to adopt a 2025 tax rate of \$1.1494. This rate is composed of \$0.7869 for maintenance and operations and \$0.3625 for interest and sinking tax effort. The District's maintenance and operations tax rate incorporates \$0.0317 "disaster pennies" as contemplated by Texas Tax Code Section 26.042(e).

**WHEREAS**, in adopting a tax rate for the 2025 tax year including \$0.0317 disaster pennies, the Belton ISD Board of Trustees will adopt a tax rate under the authority provided by Texas Tax Code Section 26.042(e), the amount by which that rate exceeds the District's voter-approval tax rate for the coming tax year, will not be considered when calculating the District's voter-approval tax rate in subsequent years.

**WHEREAS** the Belton ISD Board of Trustees may not adopt a tax rate under the authority provided by Texas Tax Code Section 26.042(e) premised upon the same disaster declaration in subsequent tax years.

**NOW THEREFORE BE IT RESOLVED** by the Belton Independent School District Board of Trustees that the Board of Trustees declares its intent to approve a resolution adopting a tax rate for Belton ISD for tax year 2025 that includes an additional \$0.0317 of tax effort as authorized by Texas Tax Code Section 26.042(e).

Adopted by the vote of a majority of the members of the Board of Trustees of the Belton Independent School District present and voting at an open meeting on the 18th day of August 2025, at which a quorum was present.

BY: \_\_\_\_\_  
Manuel Alcozer  
Board President

ATTEST: \_\_\_\_\_  
Erin Bass  
Board Secretary