

NO: _____



United Independent School District

AGENDA ACTION ITEM

TOPIC: Resolution to adopt 2025 Tax Rate

SUBMITTED BY: Monica Madrigal, RTA

OF: Tax Office

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: _____

August 20, 2025

RECOMMENDATION:

The United Independent School District Board of Trustees shall adopt the 2025 Tax Rate resolution.

RATIONALE:

As required and stipulated in the Texas Property Tax Code and Education Code.

BUDGETARY INFORMATION:

N/A

BOARD POLICY REFERENCE AND COMPLIANCE:

Texas Property Tax Code Sec. 26.05 & Sec. 26.06
CCG Legal

RESOLUTION

A RESOLUTION LEVYING ANNUAL AD VALOREM TAX FOR THE YEAR 2025 SETTING SPECIFIC TAX RATES, APPLICABLE TO ALL REAL, PERSONAL AND MIXED PROPERTY SITUATED WITHIN UNITED INDEPENDENT SCHOOL DISTRICT, SETTING DUE DATE AND PROVIDING FOR PENALTIES AND INTEREST ON DELINQUENT TAXES.

Be it RESOLVED by the Board of Trustees of United Independent School District of Laredo, Webb County, Texas:

1. That an ad valorem tax rate of \$.721655 per \$100.00 cash valuation and assessment ratio of 100% market value, as said values are fixed by the Appraisal Review Board, and the same is hereby levied for the year 2025 on all property and mixed property located and situated within the confines and boundaries of United Independent School District as of January 1st of this year, as set out below.
2. That the above specified ad valorem tax rate for- the year 2025 be adopted on \$100.00 cash valuation and assessment ratio of 100% market value as follows:
 - A. \$.618900 rate for local maintenance and operations fund.
 - B. \$.102755 rate for debt service, bonded indebtedness, interest and sinking fund.
 - C. \$.721655 total tax rate.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.31 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-50.30.

3. Any person failing to pay their taxes on or before February 1, 2026 shall be subject to the minimum penalties and collection costs thereon allowed by law to be collected on delinquent taxes. All delinquent taxes shall bear interest at the highest per annum interest and shall bear interest from the date of delinquency until paid.

The Tax Assessor-Collector is hereby authorized to assess and collect the taxes for United Independent School District.

Adopted this 20th day of August 2025, by the Board of Trustees.

Attest:

Mr. Javier Montemayor Jr.
President of the Board of Trustees

Ms. Michelle Molina
Secretary of the Board of Trustees