



# Board of Trustees Agenda Item Information Form

Date Submitted: January 12, 2026

<b>Meeting Type</b> <input checked="" type="checkbox"/> Regular Meeting <input type="checkbox"/> Special Meeting/Workshop	<b>Agenda Placement</b> <input type="checkbox"/> Public Hearing <input type="checkbox"/> Executive Session <input type="checkbox"/> Recognition <input type="checkbox"/> Program Spotlight <input type="checkbox"/> Community Input	<b>Code</b> PH ES R PS CI	<b>Agenda Placement</b> <input type="checkbox"/> Administrative Report <input type="checkbox"/> Consent Agenda <input checked="" type="checkbox"/> Action Item <input type="checkbox"/> Information/Discussion	<b>Code</b> AR CA AI ID
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Meeting Date: January 26, 2026

**District Strategies (Check all that apply):**

- Students and staff will thrive in a secure environment, build connections and community, and become resilient leaders.
- Each student will engage in world-class learning experiences that foster curiosity, develop talents, guide exploration, and fuel achievement.
- We will cultivate innovation through strategic collaboration and responsive organizational stewardship.

**Subject:**

Consider Approval of Authorization to Accept Taxpayer Declaration as Substantial Proof for the 2025 Tax Season Only

**Background:**

An administrative error by our banking partner, Wells Fargo, resulted in the temporary closure of the USPS P.O. Box associated with the district’s lockbox service from late November through December 24, 2025. Texas Tax Code §1.08 provides that a payment is considered timely if it is properly addressed, postage paid, and deposited in the mail by the due date, provided the taxpayer can produce satisfactory proof. Historically, the District has required third-party evidence to meet the “satisfactory proof” standard under §1.08. Given the extraordinary circumstances surrounding the 2025 tax year, staff recommends temporarily broadening what qualifies as satisfactory proof. Specifically, we request authorization for the 2025 tax year only to accept an Unsworn Declaration from the taxpayer—signed under penalty of perjury—stating that the tax payment was timely mailed to the lockbox on or before December 31, 2025.

**Fiscal Impact Statement**

**Cost:** \$0.00

- Recurring
- One-Time

**Funding Source:**

- General Fund
- Grant Fund
- Other Funds (specify)

Fiscal Year: 2025 / 2026

Amendment Required: N/A

Bond Funds (program year): N/A

**Superintendent’s Recommendation:**

It is the recommendation of the Superintendent that the Board of Trustees approve the request to accept a Taxpayer Declaration as substantial proof for the 2025 tax season only.

**Department Submitting Form:** Tax Office

**Cabinet Member’s Approval:** Alice Benzaia