



## NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: August 11, 2025

Presenter: Dan Villarreal  
Susan Lackorn, Executive Director  
Finance and Accounting

Subject: Supplemental Appraisal Roll    Related Page(s): Attachment

### CONSENT ITEM

#### **BACKGROUND INFORMATION**

As required by Section 26.04(b) of the Tax Code, the Chief Appraiser of the Bexar Appraisal District has certified and the Appraisal Review Board has approved the appraisal roll for North East Independent School District for tax year beginning January 1, 2025. The certified appraisal roll has been submitted to Albert Uresti, Tax Assessor-Collector for Bexar County. The certified appraisal roll as submitted includes a statement of the total amount of appraised, assessed and taxable value of property as of January 1, 2025. This statement also includes the value for properties under protest at the time of certification and submission.

The Chief Appraiser has provided a supplemental roll that reflects changes contingent on voter approval of a Constitutional Amendment Election on November 4, 2025. This proposition would increase the state mandated homestead exemption from \$100,000 to \$140,000.

#### **ADMINISTRATIVE CONSIDERATION**

This is an annual agenda item done by all taxing entities. After the Tax Assessor-Collector provides the initial tax roll and levies as of October 1, approval of that tax roll will be required by the Board of Trustees in accordance with Section 26.09(e) of the Tax Code.

#### **BUDGETARY CONSIDERATION**

No budgetary consideration required.

#### **RECOMMENDATION**

It is recommended that the Board of Trustees accept the supplemental appraisal roll for tax year 2025 for the North East Independent School District.

#### **BOARD ACTION REQUIRED**

Approval/Disapproval