

## Hallsville Independent School District

### For the Consideration of the Board of Trustees

**Date of Board Meeting:** June 19, 2025

**Agenda Item#:** \_\_\_\_\_

**Topic:** Board Approval for designation of HCAD as preparer of the Annual Truth-in-Taxation worksheets and notice

**Background and Rationale:**

As required under Tax Code 26.04(e-5), the Board of Trustees must annually designate who prepares and approves the annual Truth-in-Taxation tax rate calculation worksheets, which are publicly posted each year prior to budget and tax rate adoption. Each year, Harrison Central Appraisal District prepares the public notice and calculation on behalf of HISD, from compiled taxable value and district data. The HISD Assistant Superintendent of Finance reviews the prepared notice for completeness and accuracy, and approves the notice and calculation prior to HCAD's publication of the notice.

**Relationship to Strategic Plan:**

**Personnel Affected:**

**Budget Implications:**

- ☐ Included in this year's budget
- ☐ Amendment of this year's budget required
- ☐ Increase in this year's budget required
- ☒ N/A

**Recommendation:**

Administration recommends the designation of Harrison Central Appraisal District as preparer of the annual truth-in-taxation worksheets and notice for Hallsville ISD, with the HISD Assistant Superintendent of Finance designated as reviewer and approver, prior to notice publication.

  
\_\_\_\_\_  
Signature  
(Person Bringing Information to the Board)

  
\_\_\_\_\_  
Superintendent's Signature

**RESOLUTION OF THE BOARD OF TRUSTEES OF  
HALLSVILLE INDEPENDENT SCHOOL DISTRICT**

**WHEREAS**, the Board of Trustees ("Board") of the Hallsville Independent School District ("District") is authorized by Texas Education Code § 11.151 to govern and oversee the management of the public schools in the District; and

**WHEREAS**, the Board, as authorized by Texas Education Code § 45.002, .003(a) may levy, assess, and collect annual ad valorem taxes for the maintenance of the district's schools. Taxes may not be levied unless authorized by a majority of the qualified voters of the district, voting at an election called for that purpose; and

**WHEREAS**, after the District's assessor submits the appraisal roll to the board, an officer or employee designated by the board shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the district; and

**WHEREAS**, the designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Tax Code 5.07 in calculating the no-new-revenue tax rate and the voter-approval tax rate; and

**WHEREAS**, pursuant to Texas Tax Code § 26.04(c), (d-1), (d-3), as soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate of the district, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the territory of the district is located.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE  
HALLSVILLE INDEPENDENT SCHOOL DISTRICT:**

**RESOLVED**, the Board of Trustees hereby designates the Harrison Central Appraisal District's Deputy Assessor as responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate, with the District's Assistant Superintendent of Finance designated as reviewer and approver, prior to notice publication, as determined by state law.

**RESOLVED**, the authority granted by this resolution is effective henceforth unless the Board takes action to change the title of the appointee.

**PASSED AND APPROVED** this 19th day of June, 2025 by the Board of Trustees for the Hallsville Independent School District.

By: \_\_\_\_\_  
Jay Nelson, Board President

Attest: \_\_\_\_\_  
Troy Crafton, Board Secretary