

Tammy J. McRae

Tax Assessor-Collector Montgomery County

July 3, 2025

TO: All Jurisdictions Levying a 2025 Debt Service Rate

RE: Consent Agenda Item for Governing Body

"CONSIDER AND ACCEPT EXCESS COLLECTIONS FOR 2024 DEBT SERVICE AND CERTIFICATION FOR DEBT SERVICE COLLECTION RATE FOR 2025/2026"

Dear Governing Body;

Enclosed is the above information for your agenda. Please contact me should you have questions.

Best Regards,

Tammy McRae, PCAC Tax Assessor-Collector



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SPLENDORA INEDEPENDENT SCHOOL DISTRICT 2025-2026 ANTICIPATED COLLECTION RATE 2024 EXCESS DEBT TAX COLLECTIONS

In accordance with the certification requirements of Section 26.04(b), Texas Property Tax Code, the following information is provided for use on the Voter Approval Rate Worksheet:

In accordance with Sec. 26.04(h-1) of the Texas Property Tax Code, if the anticipated collection rate of a taxing unit as calculated under subsection (h) is lower than the lowest actual collection rate of the taxing unit for any of the preceding three years, the anticipated collection rate of the taxing unit is equal to the lowest actual collection rate of the taxing unit for any of the preceding three years.

Your anticipated collection rate for 2025 is 100.00% based on the actual collection rates for the preceding three years of:

Tax Year 2024 = 100.64% Tax Year 2023 = 99.87%

Tax Year 2022 = 98.31%

Excess 2024 debt tax collections are \$2,101,367. This amount is to be used in the 2025 debt tax rate calculation because the 2024 actual debt tax collection rate exceeded the anticipated 2024 debt collection rate which was equal to 98.31%, pursuant to Sec. 26.04(e)(3)(C), Texas Property Tax Code.

I HEREBY CERTIFY THAT THE ABOVE INFORMATION IS TRUE AND ACCURATE TO THE BEST OF MY KNOWLEDGE AND COMPLIES WITH THE CERTIFICATION REQUIREMENTS OF SECTION 26.04(b), TEXAS PROPERTY TAX CODE.

Tammy McRae

Montgomery County
Tax Assessor-Collector

Sworn and subscribed before me this 3rd day of July 2025

Notary Public for the State of Texas

KIM ROE
NOTARY PUBLIC, STATE OF TEXAS
Notary ID #13017659-3
Expires April 01,2027

"Committed to providing the citizens of Montgomery County with excellent public service while maintaining the highest level of accountability"