

Consider approval of the no-new-revenue tax rate and voter-approval tax rate for tax year 2025-2026 for Southwest Independent School District.

1. Background:

Section 26.04 of the Property Tax Code requires that the no-new-revenue tax rate and the voter-approval tax rate be submitted to the Board of Trustees by the designated officer or employee.

This year's no-new-revenue tax rate would impose the same total taxes as last year if applied to properties taxed in both years, less improvements made to those properties.

This year's vote-approval tax rate is the highest tax rate the school district can set before it must hold a voter-approval tax rate election (VATRE) or exercise its authority under Sec. 26.042.

This Year's No-New-Revenue Tax Rate	\$1.123724/\$100
This Year's Voter-Approval Tax Rate	\$1.1598/\$100
For Maintenance and Operations (M&O)	\$.721700/\$100
For Interest in Sinking (I&S)	\$.438100/\$100

2. Process:

N/A

3. Fiscal Impact:

N/A

4. Recommendation:

Approval to accept the no-new-revenue tax rate and voter-approval tax rate for tax year 2025-2026 for the Southwest Independent School District is recommended.

5. Required:

Board action.