



# Board Agenda Item Overview

**Meeting Date:** May 19, 2026

**Meeting Type:** Regular

**Item Category:** Consent Item

**Primary Contact:** Dr. Roosevelt Nivens

**Presenter(s)/Add'l Contact(s):** Greg Buchanan

**Item Name: CONSIDER APPROVAL OF RESOLUTION DESIGNATING TAX RATE CALCULATION OFFICER**

**Item Summary:** The Texas Education Code 26.04 (C-2) requires the governing body of the taxing unit to designate an officer or employee to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate using the certified estimate of taxable value. The calculation of these two rates is a legal requirement and provides additional transparency to taxpayers.

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year, based on a tax rate that would produce the same amount of taxes if applied to the same properties taxed in both years (no new taxes). The voter-approval tax rate is the maximum rate a taxing entity may levy without requiring a tax rate ratification election for voter approval.

**Recommendation:** Administration recommends that the Board of Trustees consider approval of the Chief Financial Officer as the designated tax rate calculation officer.

**Policy Reference:** CE (Legal and Local) and CCG (Legal)

**Strategic Plan Priority:** Organizational Effectiveness

**District Value(s):**  Accountability  Big-Thinking  Compassion  Excellence  Integrity  Joy

**Currently Budgeted?**  Yes  No  No Budgetary Impact

**Completion or Implementation Timeline:** 2026-2027 Fiscal Year

**Our Vision:**

We are a values-driven community where innovation thrives, excellence is the standard, and every student has access to an elite education.