

NAVARRO INDEPENDENT SCHOOL DISTRICT

Subject: **Review and approval of Resolution to designate officer responsible for calculating and reporting the no-new-revenue tax rate and the voter-approved tax rate**

Date: August 17, 2026

Administrator Responsible/Position: Paul Neuhoff

A. Purpose of Agenda Item:

☐ Information Only ☒ Action Needed ☐ Receive Input

B. Authority for This Action:

☒ Local Policy ☐ Law or Rule ☐ N/A

C. Priority, Goal, or Need Addressed:

☐ Strategic Plan ☐ District/Campus Improvement Plan ☒ Other

Priorities

- ☐ **Priority 1:** Recruiting, Hiring, Coaching, and Retaining High Quality Teachers and Staff to Support Student Outcomes.
- ☐ **Priority 2:** Maximizing Academic Performance.
- ☐ **Priority 3:** Maximizing Co-Curricular and Extra-Curricular Opportunities, Performance, and Engagement.
- ☒ **Priority 4:** Planning, Preparing, and Maintaining Facilities and Environments for Learning.
- ☐ **Priority 5:** Obtaining and Maintaining Top Rated District Recognition

Board Goals for 2023-2028

- ☐ **Goal 1*:** The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 49% to 60% by June 2024, 65% for 2024-2025, 70% for 2025-2026, 75% for 2026-2027, 80% for 2027-2028. **(HB3 Required Goal)**
- ☐ **Goal 2*:** Increased overall student performance in mathematics to 85% Meets Standard by 2028. The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 53% to 65% by June 2024, 70% for 2024-2025, 75% for 2025-2026, 80% for 2026-2027, 85% for 2027-2028. **(HB3 Required Goal)**
- ☐ **Goal 3*:** The percentage of graduates that meet the criteria for CCMR will increase from 72% to 88% by August 2024 and increase to 95% by 2028. **(HB3 Required Goal)**

D.

Summary:

That the Board of Trustees approve a designated officer responsible for

calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate as determined by state law. .

**Background
Information
:**

After the District's assessor submits the appraisal roll to the board, an officer or employee designated by the board is required to calculate the no-new-revenue tax rate and the voter-approval tax rate for the district.

The designated officer is to 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.

According 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 Guadalupe county tax assessor-collector.

Districts are statutorily required to set a designated officer or employee (DOE) to facilitate TNT calculations and re-adopt when there are personnel changes. For transparency purposes it is recommended that this is adopted annually.

E. Comments Received:

☐ LT

☐ DEIC

☒ Other

All agenda items are reviewed by the Superintendent's Leadership Team.

F.

**Administrative
Recommendation:**

That the Board approve the attached resolution appointing the District's Chief Financial Officer, Paul Neuhoff, as the designated officer responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate.

G. Fiscal Impact and Cost:

☐ Budget

☐ Bond

Amount: N/A

☐ Grant/Special
Funds

☐ Other

H.

Exhibits:

Resolution

I. Action:

“I move to approve/disapprove/postpone” the attached resolution appointing the District’s Chief Financial Officer, Paul Neuhoff, as the designated officer responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate..

Motion by: _____ second by: _____

FOR: D. Gilliam, M. Sartain, D. Reinhard, L. Gosch, C. Scheib, B. Stephenson, J. Frederick

AGAINST: D. Gilliam, M. Sartain, D. Reinhard, L. Gosch, C. Scheib, B. Stephenson, J. Frederick

MOTION CARRIED/DENIED/POSTPONED