

November 10, 2025,

## **2025 Tax Roll - ACTION ITEM**

**SUBJECT:** Discuss and Consider Action to Approve the 2025 Tax Roll Per Section 26.09€ Texas Property Tax Code

**ADMINISTRATOR RESPONSIBLE:** Brandy Stanford, Assistant Superintendent of Finance

**RATIONAL SUMMARY:** According to Section 26.09€ of the Texas Property Tax Code, the TISD school board should review and approve the annual tax roll. Billy White, Bell County Chief Appraiser and Tax Assessor-Collector, has submitted the 2023 final tax levy as the tax roll for review and approval.

The first page of the tax levy shows (in the bottom left-hand corner) TISD's approximate total levy as \$84,431,511, and the Tax Increment Reinvestment Zone levy within TISD's boundaries is \$14,139,822.82 (bottom center). The tax roll's effective date was before the November 4<sup>th</sup> election results were available.

The second page shows the different exemption categories and the corresponding exemption dollar amounts. These exemptions include homestead, disabled veteran, and over 65, and account for the increased exemption amounts under SB4 and SB23.

The third page explains the different types of properties and values that equal the net taxable value of \$7.6B for TISD. This net taxable value is reflected on the first page of the tax levy document.

On the fourth page labeled "Effective Rate Assumption", this is a summary of all homestead exemption value losses that equate to \$570m for TISD at the new SB4 and SB23 exemption amounts approved by taxpayers in the November election.

Finally, the last page shows that 111 properties were protested and granted within ISD's boundaries with an original market value of approximately \$37m, decreased to \$22.5m for TISD's net taxable value.

**SUPERINTENDENT'S RECOMMENDATION:** Approve

**SAMPLE MOTION:** *"I move that the board approve the 2025 tax roll, as presented."*