



JUDSON INDEPENDENT SCHOOL DISTRICT

Meeting Date: August 15, 2026

Submitted By: Amanda Martinez
Title: Director of Finance and Budget

Agenda Item: Discussion and possible action to approve a resolution adopting the 2026 Tax Rate for Judson Independent School District.

DISCUSSION/ACTION ITEM

RECOMMENDATION:

The Board of Trustees approve the attached Ordinance and adopt the Tax Rate for 2026 as required by Section 26.05 of the Texas Property Tax Code. The motion to adopt the ordinance should be made in the following form:

"I move that we adopt a Maintenance & Operation tax rate of \$0.6669 and an Interest & Sinking tax rate of \$0.3127 for a total tax rate of \$0.9796."

IMPACT/RATIONALE: As a taxing unit authorized to levy taxes for both maintenance & operations as well as interest & sinking, the District must adopt its rate in two separate components: (1) M&O tax rate, (2) I&S tax rate. The "Notice of Public Meeting to Discuss Budget and Proposed Tax Rate" was published on July 31, 2026. The proposed tax rate in the notice reflected a total tax rate of \$1.0096. The Board held a Public Hearing for the purpose of discussing the Budget and Proposed Tax Rate on August 15, 2026 to solicit community input. The tax rates being adopted by the Board must be less than or equal to the rates published in the notice. The following tax rates per \$100 valuation are required to fund the 2026-2027 operations budget and to pay the principal and interest on outstanding bonds.

Maintenance & Operations (General Fund) Rate	\$0.6669
Interest & Sinking (Debt) Rate	<u>\$0.3127</u>
Total Tax Rate	\$0.9796

BOARD ACTION REQUESTED:

Approval/Disapproval

This worksheet shows the 22-line calculation used to determine the required steps for tax rate adoption under Texas Tax Code Chapter 26.

LINES 1–6: RATE COMPARISONS

#	Description	Value
1	No-New-Revenue Total Rate	\$1.0130/\$100
2	Proposed Total Rate	\$0.9796/\$100
	<i>M&O Rate</i>	\$0.6669/\$100
	<i>I&S Rate</i>	\$0.3127/\$100
3	Proposed Rate minus NNR (2) – (1)	\$-0.0334/\$100
4	% Proposed Rate Above NNR (Motion Language)	-3.30%
5	Rate to Maintain M&O + I&S	\$0.9778/\$100
6	Proposed Rate minus Rate to Maintain (Supermajority Requirement)	\$0.0018/\$100

LINES 7–14: M&O LEVY CALCULATIONS

#	Description	Value
7	Prior Year Taxable Value (50-859 Ln 8 / 50-884 Ln 10)	\$13,424,544,949.00
8	Last Year M&O Rate (per \$100)	\$0.6669/\$100
9	Prior Year M&O Refunds (50-859 Ln 15 / 50-884 Ln 20A)	\$1,806,463.82
10	Last Year M&O Levy $[(7) \times (8) / 100 - (9)]$	\$87,721,826.44
11	Current Year Taxable Value (50-859 Ln 21 / 50-884 Ln 29)	\$13,265,244,345.00
12	Proposed M&O Rate (per \$100)	\$0.6669/\$100
13	Estimated M&O Levy This Year $[(11) \times (12) / 100]$	\$88,465,914.54
14	M&O Levy Increase (Decrease) $[(13) - (10)]$ (Resolution Language)	\$744,088.09

LINES 15–17: M&O RATE VS. RATE TO MAINTAIN

#	Description	Value
15	Rate to Maintain M&O (Resolution Wording / Posting Language) <i>M&O NNR = M&O rate to maintain per Texas Tax Code §26.012(18)(B)</i>	\$0.6651/\$100
16	Proposed M&O minus Rate to Maintain $[(12) - (15)]$	\$0.0018/\$100
17	% Proposed M&O Above Rate to Maintain (Resolution Language)	0.27%

LINES 18–22: IMPACT ON AVERAGE HOMESTEAD

#	Description	Value
18	Taxable Value on a \$100,000 Home	\$100,000.00
19	M&O Levy at Last Year's Rate $[(18) \times (8) / 100]$	\$666.90
20	M&O Levy at Proposed Rate $[(18) \times (12) / 100]$	\$666.90
21	Change in M&O Levy on Avg. Homestead $[(20) - (19)]$ (Resolution Language)	\$0.00
22	% Change in M&O Levy on Avg. Homestead	0.00%



RESOLUTION OF THE BOARD OF TRUSTEES OF THE JUDSON INDEPENDENT SCHOOL DISTRICT

On this date, we, the Board of Trustees of the Judson Independent School District hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2026 at a total tax rate of **\$0.97960/\$100**, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.66690/\$100 for the purpose of maintenance and operations, and

\$0.31270/\$100 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

**THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN
LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.27 PERCENT AND WILL RAISE TAXES
FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$0.00.**

PASSED AND ADOPTED this 15th day of August, 2026 by the Board of Trustees for the Judson Independent School District.

Monica Ryan
President, Board of Trustees

Lesley Lee
Secretary, Board of Trustees

