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 designating an Officer to Calculate the No-New-Revenue Rate and Voter Approval Tax Rate.

DISCUSSION/ACTION ITEM

RECOMMENDATION:

It is recommended that the Board of Trustees appoint the District's Director of Finance and Budget as the designated officer responsible for calculating the no-new-revenue tax rate and the voter-approval tax rate as determined by state law.

IMPACT/RATIONALE:

Once the District's tax assessor submits the appraisal roll to the district, an officer or employee designated by the Board shall calculate the no-new-revenue tax rate and the voter approval tax rate for the district. The designated officer or employee shall 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 and shall then submit the tax rate calculation forms used in calculating the rates to the county assessor-collector. The District continues to utilize the consultant services of Moak Casey, LLC to oversee this work; however, the Board must designate an employee of the school district to be responsible for these duties.

BOARD ACTION REQUESTED:

Approval/Disapproval

RESOLUTION OF THE BOARD OF TRUSTEES JUDSON INDEPENDENT SCHOOL DISTRICT

WHEREAS, the Board of Trustees (“Board”) of the Judson Independent School District (“District”) is authorized by Texas Education Code § 11.151 to govern and oversee the management of the public schools in the District; and

WHEREAS, the Board, as authorized by Texas Education Code § 45.002, .003(a) may levy, assess, and collect annual ad valorem taxes for the maintenance of the district’s schools; and

WHEREAS, after the District’s assessor submits the appraisal roll to the board, an officer or employee designated by the board shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the district; and

WHEREAS, the designated officer or employee shall 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; and

WHEREAS, pursuant 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 county assessor-collector for each county in which all or part of the territory of the district is located.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE JUDSON INDEPENDENT SCHOOL DISTRICT:

RESOLVED, the Board of Trustees hereby appoints the District’s Director of Finance and Budget as the designated officer responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate as determined by state law.

RESOLVED, the authority granted by this resolution is effective henceforth unless the Board takes action to change the title of the appointee.

PASSED AND APPROVED on this day 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