September 16, 2025

2025 NO-NEW-REVENUE RATE AND VOTER-APPROVAL TAX RATE FOR SAN ELIZARIO INDEPENDENT SCHOOL DISTRICT

Background Information

The following tax rates are defined under Chapter 26 of the Property Tax Code. Statute requires that the designated officer or employee calculate both rates using forms prescribed by the Texas Comptroller.

- **This year's no-new-revenue tax rate** (formerly referred to as the effective tax rate) would impose the same total taxes as last year if applied to properties taxed in both years, less improvements made to those properties. It does not account for impacts in state aid or recapture that would occur if the rate was adopted.

- **This year's voter-approval tax rate** (formerly referred to as the rollback tax rate) is the highest tax rate the school district can set before it must hold a voter-approval tax rate election (VATRE) or exercise its authority under Sec. 26.042(e).

The rates below are given per $100 of property value.

This year's no-new-revenue tax rate:	$0.779150 /$100
This year's voter-approval tax rate:	$0.885300 /$100
For maintenance and operations (M&O)	*$0.715600 /$100*
For interest and sinking (I&S)	*$0.169700 /$100*

Source: MoakCasey, LLC