## No-New-Revenue Tax Rate and Voter-Approval Tax Rate for Tax Year 2025 For The Uvalde Consolidated Independent School District August 25, 2025

1. Domain 1: High Quality Curriculum and Effective Instruction

Domain 2: Effective, Well Supported Staff

Domain 3: Positive School Culture

Domain 4: Alignment of Financial Well Being With Student Achievement

- 2. <u>Background</u>: Section 26.04 of the Property Tax Code requires that the no-new-revenue tax rate and the voter-approval tax rate be submitted to the Board of Trustees by the designated officer or employee.
- 3. <u>Process:</u> Tax Code requires that appraisal districts certify appraised values by July 25, after which, districts can begin calculating an effective tax rate. As required, a notice of Public Hearing was posted 10 to 30 days before the public hearing date. The District is proposing an M&O rate of \$0.6983/\$100 valuation which is a 10.91 increase from last year and an I&S Rate of \$0.0/\$100 value which is a 0% decrease from last year. This is a total tax rate of \$0.6983/\$100 valuation compared to a total tax rate of \$0.6983.
- 4. <u>Fiscal Impact:</u> These rates are estimated to generate \$10,996,409 for maintenance and operations (M&O) and \$0.00 for debt services (I&S).

## 5. Recommendation:

Supermajority Approval Requirement to Adopt Tax Rate

This year's proposed tax rate EXCEEDS the rate to maintain the same level of maintenance & operations revenue. The vote to adopt the tax rate must be a record vote and must have at least 60 percent of the members of the governing body vote in favor of the ordinance, resolution, or order. THIS APPLIES TO ALL MEMBERS AND IS NOT RESTRICTED TO JUST MEMBERS THAT ARE PRESENT.

6. <u>Action Required:</u> Action required.

I move that the property tax rate be increased by the adoption of a tax rate of \$0.6983 which is effectively a 10.91 percent increase in the tax rate.

7. Contact Person: Pam Bendele