

RESOLUTION NO. _____

**A RESOLUTION IMPOSING PROPERTY TAXES FOR TAX YEAR 2025
FOR THE SPRING BRANCH INDEPENDENT SCHOOL DISTRICT**

Whereas, the laws of the State of Texas require that the Spring Branch Independent School District (the “District”) impose property taxes for the education of the students within the district and in the State of Texas;

Whereas, the District will set a property tax rate that is less than the previous year, this will only serve to reduce the recapture payment required back to the state.

Now, Therefore, Be It Resolved that on this date, we the Board of Trustees of the Spring Branch Independent School District hereby levy and set a lower District tax rate, upon all taxable property within the limits of said District, for the 2025 tax year at a total tax rate of \$1.0231 per each one hundred dollars (\$100.00) assessed valuation of property, to be assessed and collected by the duly specified assessor and collector for the use and support of the Spring Branch Independent School District to provide for the local maintenance and support of the general government and for interest and sinking funds, said tax being so levied and apportioned to the specific purposes herein set forth:

- (a) For the maintenance and operation of the District (General Fund), \$0.7186 on each one hundred dollars (\$100.00) assessed valuation of property; and
- (b) For the Interest and Sinking Funds, \$0.3045 on each one hundred dollars (\$100.00) assessed valuation of property.

PASSED AND APPROVED this the 29th day of September 2025.

Voting for the Resolution:

Voting against the Resolution:

IN CERTIFICATION THEREOF:

President, Board of Trustees
Spring Branch Independent School District

ATTEST:

Secretary, Board of Trustees
Spring Branch Independent School District

(District Seal)



2025 Tax Rate Adoption

September 29, 2025

Spring Branch Independent School District

Adopted Budgets

- Board of Trustees approved budgets on 06/23/25
 - General Fund total expenditure of \$370,121,793
 - Debt Service total expenditure of \$134,298,048
- 2025 Tax Rate will be assessed on properties using 01/01/25 taxable values



SBISD

Budget Assumptions

- \$1.0232 total tax rate
 - \$0.7187 General Fund
 - \$0.3045 Debt Service Fund
- Taxable property value increase of 4.5% to \$44,644,194,713



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Taxable Property Values

Certified	\$ 41,552,479,821	95%
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Uncertified	2,310,183,799	5%
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Total	<u>\$ 43,862,663,620</u>	*
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* *An increase of 1.8% from prior year taxable value.*



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Taxable Value Categories

Property Use Category	2024		2025		% Change	
	<u>Taxable Value</u>	<u>Units</u>	<u>Taxable Value</u>	<u>Units</u>	<u>Value</u>	<u>Units</u>
A. Residential, Single Family	25,336,089,972	47,320	25,619,871,354	47,901	1.1%	1.2%
B. Residential, Multifamily	3,739,026,951	345	3,686,260,789	342	-1.4%	-0.9%
C. Vacant lots/tracts	695,109,228	3,598	674,798,695	2,935	-2.9%	-18.4%
D. Ag land (qualified and non)	24,486	14	25,298	14	3%	0.0%
F. Commercial Real	10,518,726,524	2,302	10,823,273,681	2,305	2.9%	0.1%
J. Utility Companies	320,086,732	91	355,369,984	90	11.0%	-1.1%
L. Commercial Personal	2,276,115,902	9,766	2,465,636,889	10,014	8.3%	2.5%
M. Mobile homes	1,808,419	216	2,024,660	217	12.0%	0.5%
O. Real property, inventory	91,947,867	660	117,394,542	887	27.7%	34.4%
S. Special Inventory	116,964,558	134	117,996,957	120	0.9%	-10.4%
X. Exempt Properties	195,777	2,147	10,771	2,160	-94.5%	0.6%
Totals Original Certification	<u>43,096,096,416</u>	<u>66,593</u>	<u>43,862,663,620</u>	<u>66,985</u>	<u>1.8%</u>	<u>0.6%</u>

Tax Base and Exemptions

		Percentage of:		
		<u>Total Accounts</u>	<u>Single Family</u>	<u>Homestead Exemptions</u>
Total Number of Accounts	<u>66,985</u>			
Residential				
A-1 Single Family	47,901	71.5%		
With Homestead Exemptions*	35,539	53.1%	74.2%	
Over 65 Exemptions*	13,143	19.6%	27.4%	37.0%
Disabled Exemptions	417	0.6%	0.9%	1.2%
Exemptions for Over 65 or Disabled	13,560	20.2%	28.3%	38.2%

*excludes partials



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Proposed Tax Rate

- \$1.0231 total tax rate
 - \$0.7186 General Fund
 - \$0.3045 Debt Service Fund
- Total tax rate decreased from \$1.0763 in the prior year, a reduction of 5.33 cents



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Tax Rate History

<u>Fiscal Year</u>	<u>Maintenance & Operations</u>	<u>Interest & Sinking</u>	<u>Total</u>
2026*	\$ 0.7186	\$ 0.3045	\$ 1.0231
2025	\$ 0.7719	\$ 0.3045	\$ 1.0764
2024	\$ 0.7744	\$ 0.3045	\$ 1.0789
2023	\$ 0.9643	\$ 0.3045	\$ 1.2688
2022	\$ 0.9998	\$ 0.3045	\$ 1.3043

* Proposed



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2025 Tax Rate Adoption

A photograph of a classroom where students are using VR headsets. The image is overlaid with a semi-transparent blue filter. In the foreground, two students are wearing VR headsets and reaching out their arms. In the background, other students are seated at desks with computers. A sign on a desk in the background reads "RECYCLING DUNGEON 205".

Spring Branch ISD

www.springbranchisd.com

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