



Board Agenda Item Overview

Meeting Date: December 16, 2025

Meeting Type: Regular

Item Category: Consent Item

Primary Contact: Dr. Roosevelt Nivens

Presenter(s)/Add'l Contact(s): Jill Ludwig, CPA, RTSBA

Item Name: CONSIDER DENIAL OF REQUEST FOR 2026 HISTORIC SITE EXEMPTION QUALIFICATION FOR THE SIMONTON SCHOOL

Item Summary: In accordance with Board Policy CCGA (Local), the Simonton School has applied for a historical tax exemption for the taxes to be levied for the 2026-27 school year. This request is to exempt from property taxes the residential-use portion of the property, which is identified separately from the commercial portion. It has been the recent practice of Lamar CISD to not consider/deny exemptions for residential properties.

The location of the property is 34935 FM 1093, Simonton, Texas. The 2025 appraised value of the property (residential only) is \$618,079, and the taxable value is \$508,079 after allowing for the current eligible state-mandated exemptions. The estimated amount of tax relief that would be granted is \$5,827.16 if estimated with 2025 taxable value and tax rate.

Recommendation: Administration recommends that the Board of Trustees deny this request for exemption of the residential portion of the property.

Policy Reference: CCGA (Local)

Strategic Plan Priority: Organizational Effectiveness

District Value(s): ☒ Accountability ☐ Big-Thinking ☐ Compassion ☐ Excellence ☐ Integrity ☐ Joy

Currently Budgeted? ☐ Yes ☒ No ☐ No Budgetary Impact

Completion or Implementation Timeline: 2026-2027 Fiscal Year

Our Vision:

We are a values-driven community where innovation thrives, excellence is the standard, and every student has access to an elite education.