



Tammy J. McRae

Tax Assessor-Collector
Montgomery County

September 2, 2025

TO: SPLENDORA INDEPENDENT SCHOOL DISTRICT

RE: TAX RATE AGENDA ITEM – SUGGESTED WORDING
REQUIRED LANGUAGE FOR ADOPTION OF 2025 TAX RATES

Dear Governing Body.

In accordance with Section 26.05, Texas Property Tax Code, the tax rate must be adopted in two components: Maintenance and Operation Rate and Debt Service Rate. These items must also be listed on your agenda as two separate items.

SUGGESTED WORDING FOR AGENDA ITEMS:

1. "Consider, Adopt, and Set by Order/Resolution the 2025 Ad Valorem Tax Rate for Maintenance and Operation, \$~~.7547~~/\$100."
2. "Consider, Adopt, and Set by Order/Resolution the 2025 Ad Valorem Tax Rate for Debt Service, \$~~0.5000~~/\$100."

LANGUAGE REQUIREMENTS FOR ADOPTING THE TAX RATES:

This year's proposed tax rate exceeds the no-new-revenue tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of \$1.2547, which is effectively a 12.72 percent increase in the tax rate.

STATEMENT REQUIRED IN THE ORDINANCE, RESOLUTION OR ORDER SETTING THIS YEAR'S TAX RATE:

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. The ordinance, resolution, or order setting this year's tax rate does not require the statements about "tax increase" as specified in Section 26.05(b) of the Texas

"Committed to providing the citizens of Montgomery County with excellent public service while maintaining the highest level of accountability"

Property Tax Code.

WEBSITE REQUIREMENTS:

This year's tax levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. A statement about "tax increase" as specified in Section 26.05(b) of the Texas Property Tax Code is not required to be included on the home page of the website operated by Splendora Independent School District.

As a reminder, the published debt rate is the maximum debt rate that can be adopted by your district. The ordinance/resolution must be returned to my office on or before **September 19, 2025**, to be included on the consolidated tax roll.

As always, please do not hesitate to contact me should you need assistance or if you would like me to attend your meeting.

Thank you for allowing us to provide your tax assessment and collection services as we all work together to serve our taxpayers.

Sincerely,


Tammy McRae, PCAC
Tax Assessor-Collector

ORDER AND RESOLUTION
SETTING THE 2025
AD VALOREM TAX RATES

ON SEPTEMBER 15, 2025, THE GOVERNING BODY FOR SPLENDORA INDEPENDENT
SCHOOL DISTRICT ADOPTED THE FOLLOWING TAX RATES FOR THE 2025 LEVY ON
VALUES.

MAINTENANCE AND OPERATION RATE (GENERAL FUND)	_____/\$100
INTEREST AND SINKING RATE (DEBT SERVICE FUND)	_____/\$100
TOTAL OF ADOPTED TAX RATES	_____/\$100

MEMBERS VOTING FOR:

1. _____	4. _____
2. _____	5. _____
3. _____	6. _____

MEMBERS VOTING AGAINST:

1. _____	4. _____
2. _____	5. _____
3. _____	6. _____

MEMBERS PRESENT, BUT NOT VOTING:

1. _____	2. _____
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MEMBERS ABSENT:

1. _____	2. _____
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A COPY OF THE RESOLUTION IS REQUIRED

RETURN THIS FORM TO TAMMY McRAE, MONTGOMERY COUNTY TAX ASSESSOR-
COLLECTOR AT 400 N. SAN JACINTO ST, CONROE, TX 77301 OR BY
EMAIL: tammy.mcrae@metx.org.

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Splendora Independent School District

Date: 09/02/2025 08:37 AM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No New Revenue Tax Rate Worksheet.	\$1,771,348,636
2. Last year's M&O tax rate.	\$0.7552
3. M&O taxes refunded for years preceding tax year 2024.	\$297,685
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$13,674,910
5. This year's total taxable value. Enter line 21 of the No New Revenue Tax Rate Worksheet.	\$1,792,870,532
6. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.7547
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$13,530,794
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$-144,116
Comparison of Total Tax Rates	
9. No New Revenue Total Tax Rate.	\$1.1131
10. This year's proposed total tax rate.	\$1.2547
11. This year's rate minus no new revenue rate. Subtract line 9 from line 10.	\$0.1416
12. Percentage change in total tax rate. Divide Line 11 by line 9.	12.72%
Comparison of M&O Tax Rates	
13. No New Revenue M&O Tax Rate.	\$0.7828
14. This year's proposed M&O tax rate.	\$0.7547
15. This year's rate minus no new revenue rate. Subtract line 13 from line 14.	\$-0.0281
16. Percentage increase/decrease. Divide line 15 by line 13.	-3.59%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.7552
19. This year's proposed M&O tax rate.	\$0.7547
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17. Divide by 100.	\$-0.50
21. Percentage increase/decrease. Divide line 20 by line 18. Divide by 10.	-0.07%