## RESOLUTION

## OF THE BOARD OF TRUSTEES OF LEVELLAND INDEPENDENT SCHOOL DISTRICT

**WHEREAS**, Levelland Independent School District (the "District") is a political subdivision and taxing entity located in Hockley County, Texas; and

WHEREAS, the District's Board of Trustees (the "Board") adopts a budget annually based upon the projected needs and priorities of the District for the coming fiscal year; and

WHEREAS, the Board adopts a tax rate annually to support the budget adopted for the coming fiscal year and will do so in this year in August; and

**WHEREAS**, pursuant to section 45.002 of the Texas Education Code, a school board may levy, assess, and collect annual ad valorem taxes for the maintenance of the school district's schools; and

**WHEREAS**, generally, such taxes may not be levied unless authorized by a majority of the qualified voters of the district, voting at an election called for that purpose; and

WHEREAS, pursuant to section 26.042(e) of the Texas Tax Code ("section 26.042(e)"), and the District's Board Policy CCG(LEGAL), when increased expenditure of money by a school district is necessary to respond to a disaster, including a tornado, hurricane, flood, wildfire, or other calamity, but not including a drought, epidemic, or pandemic, that has impacted a district and the governor has requested federal disaster assistance for the area in which the district is located, an election is not required under section 26.08 of the Texas Tax Code to approve the tax rate adopted by the board for the year following the year in which the disaster occurs; and

WHEREAS, on or around May 29, 2024, Levelland, Texas, and surrounding areas within Hockley County experienced a severe overnight thunderstorm system consisting of heavy rainfall, large hail, hazardous flooding, and devastating straight-lined winds (the "Disaster"), which left thousands without power and caused significant widespread property damage to the effected areas, including District property; and;

**WHEREAS**, specifically, the District experienced Wind Damage/Roof/Window/HVAC/Building Damage;

**WHEREAS**, an increased expenditure of District funds was necessary to respond to this Disaster; and

**WHEREAS**, a tax rate adopted under section 26.042(e) applies only in the year for which the rate is adopted; and

WHEREAS, if the District adopts a tax rate under section 26.042(e), the amount by which that rate exceeds the District's voter-approval tax rate for that tax year may not be considered when calculating the District's voter-approval tax rate for the tax year following the year in which the district adopts the rate; and

**WHEREAS**, on May 30, 2024, Texas Governor Greg Abbott issued an amended disaster proclamation, adding multiple counties to the list of those that had experienced a severe weather disaster, including Hockley County; and

**WHEREAS**, Governor Abbott further requested federal assistance to enhance state efforts to address the impact of this disaster on the affected counties, including Hockley County; and

**WHEREAS**, on June 5, 2024, Governor Abbott announced that the Federal Emergency Management Agency ("FEMA) had approved five additional Texas counties for the Presidential Disaster Declaration for severe storms and flooding, including Hockley County.

**WHEREAS**, the Board may not adopt a tax rate pursuant to section 26.042(e) premised upon the same disaster declaration in subsequent years; and

**BE IT THEREFORE RESOLVED** by the Levelland Independent School District's Board of Trustees that the Board approves this Resolution to adopt a tax rate for the District for tax year 2025 that includes an additional <u>\$0.11</u> of tax effort, as authorized by section 26.042(e) of the Texas Tax Code.

This Resolution shall take effect immediately.

Passed and approved by the Levelland Independent School District on this day of 2025, by the following Board vote:	
Ayes: Noes:	Absent: Abstain:
	President, Board of Trustees
	Levelland Independent School District
Secretary, Board of Trustees	
Levelland Independent School District	