

NO: \_\_\_\_\_



# United Independent School District

## AGENDA ACTION ITEM

TOPIC: Resolution to adopt 2023 Tax Rate

SUBMITTED BY: Monica Madrigal, RTA

OF: Tax Office

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: \_\_\_\_\_

DATE ASSIGNED FOR BOARD CONSIDERATION: \_\_\_\_\_

August 16, 2023

### RECOMMENDATION:

The United Independent School District Board of Trustees may choose to adopt the 2023 Tax Rate resolution.

### RATIONALE:

As required and stipulated in the Texas Property Tax Code and Education Code.

### BUDGETARY INFORMATION:

N/A

### BOARD POLICY REFERENCE AND COMPLIANCE:

Texas Property Tax Code Sec. 26.05 & Sec. 26.06  
CCG Legal

RESOLUTION/ORDINANCE

A RESOLUTION/ORDINANCE LEVYING ANNUAL AD VALOREM TAX FOR THE YEAR 2023 SETTING SPECIFIC TAX RATES, APPLICABLE TO ALL REAL, PERSONAL AND MIXED PROPERTY SITUATED WITHIN UNITED INDEPENDENT SCHOOL DISTRICT, SETTING DUE DATE AND PROVIDING FOR PENALTIES AND INTEREST ON DELINQUENT TAXES.

Be it RESOLVED/ORDAINED by the Board of Trustees of United Independent School District of Laredo, Webb County, Texas:

1. That an ad valorem tax rate of \$.798170 per \$100.00 cash valuation and assessment ratio of 100% market value, as said values are fixed by the Appraisal Review Board, and the same is hereby levied for the year 2023 on all property and mixed property located and situated within the confines and boundaries of United Independent School District as of January 1<sup>st</sup> of this year, as set out below.
2. That the above specified ad valorem tax rate for- the year 2023 be adopted on \$100.00 cash valuation and assessment ratio of 100% market value as follows:
  - A. \$.669200 rate for local maintenance and operations fund.
  - B. \$.128970 rate for debt service, bonded indebtedness, interest and sinking fund.
  - C. \$.798170 total tax rate.
3. Any person failing to pay their taxes on or before February 1, 2024 shall be subject to the minimum penalties and collection costs thereon allowed by law to be collected on delinquent taxes. All delinquent taxes shall bear interest at the highest per annum interest and shall bear interest from the date of delinquency until paid.

The Tax Assessor-Collector is hereby authorized to assess and collect the taxes for United Independent School District.

Adopted this 16<sup>th</sup> day of August 2023, by the Board of Trustees.

Attest:

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Mr. Ramiro Veliz, III  
President of the Board of Trustees

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Mrs. Michelle Molina  
Secretary of the Board of Trustees