



Splendoria ISD Board of Trustees Agenda Item Information Form

BOARD MEETING DATE: September 15, 2025

AGENDA ITEM NAME: Consider Approval of a Resolution Designating the Office or Person Authorized to Calculate the No-New Revenue Tax Rate and the Voter Approval Tax Rate.

THIS ITEM RELATES TO STRATEGIC PLAN PILLAR(S): Fiscal & Operational Systems

BACKGROUND INFORMATION: Major changes were made to school funding and the required tax rate calculations under House Bill 3 (HB3) that was passed in June 2019. As a result of HB3, changes were made to the Texas Tax Code Section 26.04(c) and 26.17(e) that now requires an officer or employee designated by the governing body to calculate the no-new revenue tax rate and the voter-approval tax rate for the taxing entity.

The designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Tax code 5.07 in calculating the no-new-revenue tax rate and the voter-approval tax rate.

The District contracts with Montgomery County Tax Office for the assessment and collection of the District's property taxes. Tammy J. McRae, Tax Assessor-Collector at Montgomery County, is knowledgeable of the property tax code and the required calculations of the taxing entities, and attends annual training to stay apprised of any changes each year. She has made these calculations for Splendoria ISD in past years and works closely with the Chief Financial Officer throughout the process.

ADMINISTRATIVE RECOMMENDATION: Approve the resolution, as presented, to be compliant with the Texas Property Tax Code and Board Policy CCG(LEGAL).

ATTACHMENTS: Resolution

BUDGET INFORMATION: N/A

RESOURCE PERSONNEL: Yvonne M. Johnson, Chief Financial Officer

RECOMMENDED MOTION: I move to approve a resolution designating the Montgomery County Tax Assessor-Collector as the individual authorized to calculate the no-new revenue tax rate, the voter-approval tax rate, and other truth-in-taxation requirements..