

**LEVELLAND INDEPENDENT SCHOOL DISTRICT
BOARD OF EDUCATION**

Date: 08/20/2025 Presented By: Teresa Montemayor
Consideration and possible
action to adopt a resolution to
approve the District's access
to "disaster pennies," as
authorized by Texas Tax Code
26.042(e) in adopting its tax
Subject: rate for 2025-2026. Related Page(s) _____

ACTION

BACKGROUND INFORMATION

In May 2024, Levelland ISD and the surrounding Hockley County area experienced a severe thunderstorm. Following this event, Texas Governor Greg Abbott issued a disaster proclamation, later amended to include Hockley County, and requested federal assistance. FEMA approved the county for federal disaster relief in early June 2024.

In accordance with Texas Tax Code Section 26.042(e), the Board of Trustees is authorized to adopt a tax rate that exceeds the voter-approval rate without requiring an election—provided the rate is only applied for the current tax year.

To meet the needs, the District has elected to increase the Maintenance & Operations (M&O) tax rate by \$0.11. However, to ensure there is no overall increase in the tax burden to taxpayers, the District has decreased the Interest & Sinking (I&S) tax rate by the same amount (\$0.11). This adjustment allows the District to respond to urgent needs while maintaining a neutral overall tax rate for the community.

This resolution authorizes the District to adopt a 2025 tax rate that includes an additional \$0.11. This one-time tax adjustment does not impact the calculation of the voter-approval tax rate for future years.

ADMINISTRATIVE CONSIDERATION

RECOMMENDATION

BOARD ACTION REQUIRED

Approval/Disapproval