



SCURRY-ROSSER INDEPENDENT SCHOOL DISTRICT
BOARD OF TRUSTEES

DATE OF MEETING: September 16, 2019

DOCUMENT TITLE: 2019 Tax Rate Approval

ADMINISTRATOR RESPONSIBLE: Cindy S. Reed Wiedemann,
Assistant Superintendent of Business & Finance/CFO

Authority for this Action: Tax Rate

CCG (LEGAL)

Before the later of September 30 or the 60th day after the date the certified appraisal roll is received, the Board shall adopt a tax rate for the current tax year and shall notify the assessor of the tax rate adopted. The two components shall be approved separately. *Tax Code 26.05(a)*

The Board may not impose property taxes in any year until it has adopted a tax rate for that year, and the annual tax rate must be set by ordinance, resolution, or order. The vote on the ordinance, resolution, or order setting the tax rate must be separate from the vote adopting the budget. The budget shall be adopted before the adoption of the tax rate. *Tax Code 26.05(b); Education Code 44.004(g)*

On this date, September 16, 2019, the Board of Trustees of the Scurry-Rosser Independent School District adopts the following tax rate per the attached order.

2019 Tax Rate

Maintenance & Operations Tax Rate	\$1.06835
Debt Service Tax Rate	<u>\$0.16000</u>
Total Tax Rate per \$100 Value	<u>\$1.22835</u>

Recommendation

Administrative staff recommends for approval the following motion:

“Move to approve the adoption of the order setting the 2019 Tax Rate of \$1.22835 designated as follows: \$1.06835 for Maintenance and Operations and \$0.16000 for Debt Service.”



ORDER SETTING THE 2019 TAX RATE

WHEREAS, the Board of Trustees of the Scurry-Rosser Independent School District (the "District") has voted to adopt a tax rate, consisting of the tax rates for maintenance and operations expenditures and debt service; and

WHEREAS, the Board of Trustees has voted to adopt a maintenance and operations tax rate that when applied to the total taxable value imposes an amount of taxes to fund maintenance and operation expenditures of the District that exceeds the amount of taxes imposed for that purpose in the preceding year; and

WHEREAS, Texas Tax Code § 26.05 requires that certain statements be included in the Board of Trustees' Order setting its tax rate and on its Internet website when the Board of Trustees adopts a tax rate that when applied to the total taxable value imposes an amount of taxes to fund maintenance and operation expenditures of the District that exceeds the amount of taxes imposed for that purpose in the preceding year;

1. NOW, THEREFORE BE IT ORDERED that the Board of Trustees of the Scurry-Rosser Independent School District adopts and orders a tax rate of \$1.06835 to be specifically levied for the amount of taxes needed to fund maintenance and operation expenditures for the next year, which amount exceeds the amount of taxes imposed for that purpose in the preceding year; and

2. BE IT ORDERED that the Board of Trustees of the Scurry-Rosser Independent School District adopts and orders a tax rate of \$0.16000 to be specifically levied for the amount of taxes needed to service the District's debt; and

3. BE IT ORDERED that the Board of Trustees of the Scurry-Rosser Independent School District adopts and orders a tax rate of \$1.22835 to be levied, assessed and collected for the year 2019, consisting of the District's maintenance and operations and debt services tax rates that are separately approved in paragraphs 1 and 2 in this Order; and

4. BE IT FURTHER ORDERED, in compliance with Texas Tax Code § 26.05, the following statements are made:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; and

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.0 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-101.65.

5. BE IT FURTHER ORDERED, that the following statements shall be included on the home page of the Internet website of the Scurry-Rosser Independent School District:

SCURRY-ROSSER INDEPENDENT SCHOOL DISTRICT ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; and

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 0.0 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,00 HOME BY APPROXIMATELY \$-101.65.

DULY PASSED on this 16th day of September, 2019.

FOR _____
AGAINST _____

President, Board of Trustees
Scurry-Rosser Independent School District

Date

Secretary, Board of Trustees
Scurry-Rosser Independent School District

Date

(District Seal)