

Hallsville Independent School District

For the Consideration of the Board of Trustees

Date of Board Meeting: August 18, 2025

Agenda Item#: _____

Topic: Approval of the Ordinance for 2025-2026 Hallsville ISD
M&O and I&S Tax Rates

Background and Rationale:

This item provides the Board the opportunity to consider the District's 2025-2026 Maintenance and Operations Fund (M&O) and Interest and Sinking Fund (I&S) tax rates and approval of 2025-2026 Tax Rate Ordinance.

The proposed 2025-2026 M&O tax rate is \$0.6822/\$100 taxable value, which is comprised of the following components:

- \$0.6322 – Tier I M&O tax rate, as approved by TEA; and
- \$0.0500 – Tier II M&O tax rate

The proposed 2025-2026 I&S tax rate is \$0.095/\$100 taxable value.

This year's proposed tax rate exceeds the no-new-revenue tax rate. A motion to adopt an ordinance, resolution, or order setting the tax rate requires the language about "tax increase" as stated in Section 26.05(b) of Property Tax Code.

Relationship to Strategic Plan: Funds the Budget for 2025-2026

Personnel Affected: Funds the Personnel and the Employee Management Budget for 2025-2026

Budget Implications:

☒ Expenditures required for next year's budget

Recommendation:

The Administration recommends the approval of the 2025-2026 Maintenance and Operations and Interest and Sinking Tax Rates by the required Record Vote.

The 2025-2026 tax rates recommended for adoption are \$0.6822 for M&O and \$0.095 for I&S funds, which is a decrease from the 2024-2025 M&O tax rate of \$0.6832 and no change from the 2024-2025 I&S tax rate of \$0.095. The valuation of property in the District as determined by the Harrison County Appraisal District has decreased by approximately 1.81% from the prior year.

The motion to adopt the 2025-2026 tax rates must be made using the following language:

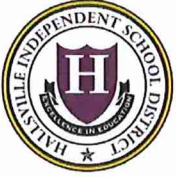
I move that the property tax rate be increased by the adoption of a tax rate of \$0.7772, which is effectively a 2.70 percent increase in the tax rate. This motion to adopt an ordinance, resolution, or order setting the tax rate requires language about "tax increase" as stated in Section 26.05(b) of Property Tax Code.



Signature
(Person Bringing Information to the Board)



Superintendent's Signature



Hallsville Independent School District

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ORDINANCE TO SET TAX RATE

August 18, 2025

On this date, we, the Board of Trustees of the Hallsville Independent School District hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2025 at a total tax rate of \$0.7772 to be assessed and collected by the duly specified assessor and collector as follows:

\$0.6822 for the purpose of maintenance and operations (\$0.6322 Tier I & \$0.05-Tier II), and

\$0.095 for the purpose of payment of principal and interest on debts.

Such taxes are to be assessed and collected by the tax officials designated by the District.

Adopted this 18th day of August, 2025, by the Board of Trustees.

Signed: _____
President

Signed: _____
Secretary