

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



# United Independent School District

## AGENDA ACTION ITEM

TOPIC: Resolution to adopt 2021 Tax Rate

SUBMITTED BY: Monica Madrigal, RTA

OF: Tax Office

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

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

August 18, 2021

### RECOMMENDATION:

The United Independent School District Board of Trustees may choose to adopt the 2021 Tax Rate by adopting the attached resolution

### RATIONALE:

As required and stipulated in the Texas Property Tax Code and Texas School Law Bulletin

### 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 2021 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 \$1.177800 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 2021 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 2021 be adopted on \$100.00 cash valuation and assessment ratio of 100% market value as follows:
  - A. \$ .945360 rate for local maintenance fund.
  - B. \$ .232440 rate for debt service, bonded indebtedness, interest and sinking fund.
  - C. \$ 1.177800 Total tax rate.

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

3. Any person failing to pay their taxes on or before February 1, 2022 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.

Passed and approved this 18<sup>th</sup> day of August 2021.

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Mr. Javier Montemayor, Jr.  
President of the Board of Trustees

Attest:

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Mr. Juan Roberto Ramirez  
Secretary of the Board of Trustees