



# Brownsville Independent School District

Agenda Category: General Function Board of Education Meeting: 09/02/2025

Item Title:	<u>Resolution #017/25-26</u>	<u>X</u>	Action
	<u>Adoption of Proposed Tax Rate</u>		Information
	<u>For FY 2025-2026</u>		Discussion

## **BACKGROUND:**

Texas Education Code, Section 44.004 (h) and (i) stipulate that districts with a fiscal year beginning July 1 may use a certified estimate of taxable values to adopt a budget at the public meeting designated in the notice prepared using the estimate, but may not adopt a tax rate before the district receives the certified appraisal roll for the district. After the receipt of the certified appraisal roll, the district must publish a revised notice and hold another public meeting if it plans to adopt a tax rate that exceeds the rate proposed in the notice prepared using the estimate or if the proposed tax rate exceeds the rollback rate generated using the certified appraisal tax roll. Making certain findings under Tex. Educ. Code § 11.184 and Tex. Tax Code § 26.08(a) concerning setting the Maintenance & Operations and Debt Service Tax Rates of the Brownsville Independent School District for the year beginning on January 1, 2025 and ending December 31, 2025. The calculated 2025-2026 tax rate is based on current law, certified values, and compression of tax rate.

## **FISCAL IMPLICATIONS:**

Tax Rate for FY 2025-2026

## **RECOMMENDATION:**

Recommend approval of Resolution #017/25-26 for the adoption of the 2025-2026 Proposed Tax Rate. Recommend to adopt a tax rate of no more than \$0.83146 per \$100.00 valuation with a Maintenance and Operations tax rate of \$0.78690 and a Debt Service tax rate of \$0.04456. The 2024-2025 total tax rate was \$1.028664.

  
Mary D. Garza

Submitted by: Interim CFO

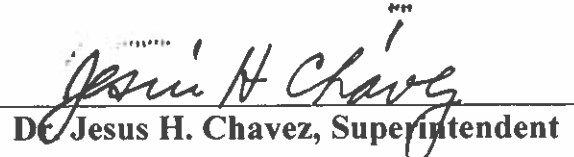
Approved for Submission to Board of Education:

Recommended by: Asst. Supt./Exec. Dir.

  
Mary D. Garza

Mary D. Garza

Approved by: Interim Chief Financial Officer

  
Dr. Jesus H. Chavez, Superintendent

Resolution #017 Setting the 2025-2026 Tax Rate  
Brownsville Independent School District  
September 2, 2025

On this date, we, the School Board of Brownsville Independent School District, hereby levy or set the annual ad valorem tax rate for the 2025 tax year (school year 2025-2026) on \$100 valuation applicable to all real, personal and mixed property situation within the District at a total of \$0.83146, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.78690 for the purpose of maintenance and operation; and

\$0.04456 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 2<sup>rd</sup> day of September, 2025, by the Board of Trustees.

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Daniella Lopez Valdez, Board President  
Brownsville Independent School District

ATTEST:

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Minerva M. Peña, Board Secretary  
Brownsville Independent School District