

NAVARRO INDEPENDENT SCHOOL DISTRICT

Subject: **2025 Appraised Values as Certified by the Guadalupe County Appraisal District (GCAD)**

Date: August 11, 2025

Administrator Responsible/Position: Paul Neuhoff

A. Purpose of Agenda Item:

☐ Information Only ☒ Action Needed ☐ Receive Input

B. Authority for This Action:

☒ Local Policy ☐ Law or Rule ☐ N/A

C. Priority, Goal, or Need Addressed:

☐ Strategic Plan ☐ District/Campus Improvement Plan ☒ Other

Priorities

- ☐ **Priority 1:** Recruiting, Hiring, Coaching, and Retaining High Quality Teachers and Staff to Support Student Outcomes.
- ☐ **Priority 2:** Maximizing Academic Performance.
- ☐ **Priority 3:** Maximizing Co-Curricular and Extra-Curricular Opportunities, Performance, and Engagement.
- ☐ **Priority 4:** Planning, Preparing, and Maintaining Facilities and Environments for Learning.
- ☐ **Priority 5:** Obtaining and Maintaining Top Rated District Recognition

Board Goals for 2023-2028

- ☐ **Goal 1*:** The percent of 3rd grade students that score meets grade level or above on STAAR Reading will increase from 49% to 60% by June 2024, 65% for 2024-2025, 70% for 2025-2026, 75% for 2026-2027, 80% for 2027-2028. **(HB3 Required Goal)**
- ☐ **Goal 2*:** Increased overall student performance in mathematics to 85% Meets Standard by 2028. The percent of 3rd grade students that score meets grade level or above on STAAR Math will increase from 53% to 65% by June 2024, 70% for 2024-2025, 75% for 2025-2026, 80% for 2026-2027, 85% for 2027-2028. **(HB3 Required Goal)**
- ☐ **Goal 3*:** The percentage of graduates that meet the criteria for CCMR will increase from 72% to 88% by August 2024 and increase to 95% by 2028. **(HB3 Required Goal)**

D.

Summary: **That the Board of Trustees accept the 2025 Certified Net Taxable Value of \$2,048,605,426 (\$1,864,827,944 using the \$140,000 state homestead exemption and \$60,000 homestead exemption for the elderly or disabled) for the Navarro ISD as presented by the Guadalupe County Appraisal**

District (GCAD).

Background Information:

Certified values are required in order for the County Tax Assessor-Collector to calculate the rollback tax rate. The certified values are also the basis for determining the actual rates needed to fund the district's Maintenance and Operations and Interest and Sinking (debt service) budgets. According to the Appraisal District, 462 properties valued at \$142,144,807 are still under protest. Last year at this time 290 properties valued at \$71,615,072 were under protest.

For the current year, the GCAD was required to also provide the Net Taxable Value of properties using the \$140,000 state homestead exemption and \$60,000 homestead exemption for the elderly or disabled. These adjustments resulted in a Certified Net Taxable Value of \$1,864,827,944. The net taxable value of the 462 properties under protest are \$133,374,629.

Prior certified net taxable values:

Year	Value
2024	\$1,909,196,483
2023	\$ 1,650,054,876 (\$100K Homestead)
2022	\$ 1,509,300,531 (\$40K Homestead)
2021	\$ 1,224,180,023
2020	\$ 1,093,949,073
2019	\$ 1,067,610,978
2018	\$ 1,009,307,099
2017	\$ 965,801,164
2016	\$ 863,352,687
2015	\$ 701,893,068 (\$25K Homestead)
2014	\$ 680,963,546 (\$15K Homestead)

Increases in values positively affect the tax rate required to retire bonded debt, but increases the local share of the total cost of educating students and reduces the state share over time.

E. Comments Received:

☐ LT

☐ DEIC

☒ Other

All agenda items are reviewed by the Superintendent's Leadership Team.

F. Administrative Recommendation: That the Board of Trustees review and accept the reports.

G. Fiscal Impact and Cost: Amount: N/A

☐ Budget

☐ Grant/Special
Funds

☐ Other

☐ Bond

H. Exhibits: 2025 Certified Appraisal Report

I. Action: "I move to approve/disapprove/postpone" the acceptance of the 2025 Certified Net Taxable Value of \$2,048,605,426 (\$1,864,827,944 using the \$140,000 state homestead exemption and \$60,000 homestead exemption for the elderly or disabled) for the Navarro ISD as presented by the Guadalupe County Appraisal District (GCAD)..

Motion by: _____ second by: _____

FOR: J. Frederick, D. Gilliam, L. Gosch, D. Reinhard, M. Sartain, C. Scheib, B. Stephenson

AGAINST: J. Frederick, D. Gilliam, L. Gosch, D. Reinhard, M. Sartain, C. Scheib, B. Stephenson

ABSTAIN: J. Frederick, D. Gilliam, L. Gosch, D. Reinhard, M. Sartain, C. Scheib, B. Stephenson

MOTION CARRIED/DENIED/POSTPONED