

**Ector County Independent School District  
Odessa, Texas**

**Memorandum**

**TO:** Board of Trustees

**FROM:** Tom Crowe, Superintendent of Schools

**SUBJECT: REQUEST FOR APPROVAL TO REVERT TO THE TRADITIONAL METHOD OF ADOPTING THE TAX RATE FOR FISCAL YEAR 2018-2019 AFTER ADOPTING THE BUDGET AND AFTER RECEIVING THE CERTIFIED APPRAISAL ROLL FOR THE DISTRICT**

**DATE:** June 26, 2018

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You, the Board, previously elected to follow the Early Tax Rate Adoption process in order to meet the Appraisal District's September 28<sup>th</sup> cutoff date for preparing the tax notices. Subsequently, you decided to wait with adoption of the tax rate, effectively reverting back to the traditional method of adopting the budget and tax rate. Under the traditional method, the budget must be adopted before the tax rate. In addition, as a district with July 1<sup>st</sup> fiscal year, under the traditional method, our District may not adopt a tax rate before receipt of the certified appraisal roll. It is recommended the Board take a formal action of electing to follow the so-called traditional method.

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It is recommended that the Board of Trustees approve to revert to the Traditional Method of Adopting the Tax Rate for Fiscal Year 2018-2019 after Adopting the Budget and after receiving the Certified Appraisal Roll for the District.

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Respectfully submitted,

**Tom Crowe**  
Superintendent of Schools

**David Harwell**  
Chief Financial Officer