



NORTH EAST INDEPENDENT SCHOOL DISTRICT

Date: September 8, 2025

Presenter: Dan Villarreal
Susan Lackorn, Executive Director
Finance and Accounting

Subject: Tax Rate Designee

Related Page(s): Attachment

ACTION ITEM

BACKGROUND INFORMATION

Section 26.04 of the Property Tax Code requires that the no-new-revenue tax rate and the voter-approval tax rate be submitted to the Board of Trustees. Tax Code 5.07 requires a designated officer or employee to use the tax rate calculation forms prescribed by the comptroller in calculating the no-new-revenue tax rate and the voter-approval tax rate.

ADMINISTRATIVE CONSIDERATION

The District contracts with Moak, Casey & Associates to calculate the no-new-revenue and voter-approval tax rates for the annual public notice. The Chief Financial Officer and staff work with Moak, Casey & Associates to complete these required forms.

BUDGETARY CONSIDERATION

No budgetary consideration required.

RECOMMENDATION

It is recommended that the Board of Trustees adopt the resolution appointing the District's Chief Financial Officer as the designated officer responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate as determined by state law.

BOARD ACTION REQUIRED

Approval/Disapproval