

Hallsville Independent School District

For the Consideration of the Board of Trustees

Date of Board Meeting: August 17, 2026

Agenda Item#: _____

Topic: Approval of the Ordinance for 2026-2027 Hallsville ISD
M&O and I&S Tax Rates

Background and Rationale:

This item provides the Board the opportunity to consider the District's 2026-2027 Maintenance and Operations Fund (M&O) and Interest and Sinking Fund (I&S) tax rates and approval of 2026-2027 Tax Rate Ordinance.

The proposed 2026-2027 M&O tax rate is \$0.6754/\$100 taxable value, which is comprised of the following components:

- \$0.6254 – Tier I M&O tax rate, as approved by TEA; and
- \$0.0500 – Tier II M&O tax rate

The proposed 2026-2027 I&S tax rate is \$0.095/\$100 taxable value.

This year's proposed tax rate does not exceed the no-new-revenue tax rate. Therefore, no specific statutory language is required to adopt the proposed tax rate, according to Section 26.05(b) of Property Tax Code.

Relationship to Strategic Plan: Funds the Budget for 2026-2027

Personnel Affected: Funds the Personnel and the Employee Management Budget for 2026-2027

Budget Implications:

☒ Expenditures required for next year's budget

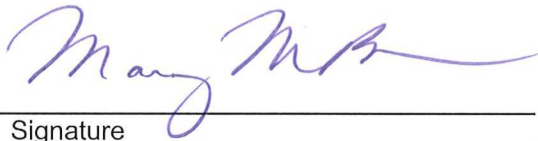
Recommendation:

The Administration recommends the approval of the 2026-2027 Maintenance and Operations and Interest and Sinking Tax Rates by the required Record Vote.

The 2026-2027 tax rates recommended for adoption are \$0.6754 for M&O and \$0.095 for I&S funds, which is a decrease from the 2024-2025 M&O tax rate of \$0.6822 and no change from the 2025-2026 I&S tax rate of \$0.095. The valuation of property in the District as determined by the Harrison County Appraisal District has decreased by approximately 1.75% from the prior year.

The motion to adopt the 2026-2027 tax rates must be made using the following language:

I move that the property tax rate be increased by the adoption of a tax rate of \$0.7704. This motion to adopt an ordinance, resolution, or order setting the tax rate does not require language about "tax increase" as stated in Section 26.05(b) of Property Tax Code, since it does not exceed the No-New-Revenue M&O tax rate.



Signature
(Person Bringing Information to the Board)



Superintendent's Signature



Hallsville Independent School District

P.O. Box 810
Hallsville, Texas 75650
(903)668-5990, ext. 5015 Fax: (903)668-5990

ORDINANCE TO SET TAX RATE

August 17, 2026

On this date, we, the Board of Trustees of the Hallsville Independent School District hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2026 at a total tax rate of \$0.7704 to be assessed and collected by the duly specified assessor and collector as follows:

\$0.6754 for the purpose of maintenance and operations (\$0.6254 Tier I & \$0.05-Tier II), and

\$0.095 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.

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

Adopted this 17th day of August, 2026, by the Board of Trustees.

Signed: _____
President

Signed: _____
Secretary