



Brownsville Independent School District

Agenda Category: General Function

Board of Education Meeting: 09/01/2026

Item Title: Resolution #020/26-27 for
Adoption of Proposed Tax Rate
For FY 2026-2027

Action
X **Information**
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, 2026 and ending December 31, 2026. The calculated 2026-2027 tax rate is based on current law, certified values, compression of tax rate and the defeasance of bonded debt.

FISCAL IMPLICATIONS:

Tax Rate for FY 2026-2027

RECOMMENDATION:

Recommend approval of Resolution #20/26-27 for adoption of the 2026-2027 Proposed Tax Rate. A tax rate of no more than \$0.7716 per \$100.00 valuation with a Maintenance and Operations tax rate of \$0.7716 and a Debt Service tax rate of \$0.0000. The 2025-2026 total tax rate was \$0.8314.

Lyzeth Alaffa
Submitted by: Principal/Program Director

Rosario Peña
Rosario Peña, RTSBA

Recommended by: Executive Director

Rosario Peña
Rosario Peña, RTSBA

Approved by: Assistant Superintendent

Approved for Submission to Board of Education:

Dr. Timothy E. Cuff
Dr. Timothy E. Cuff, Superintendent

When Necessary, Additional Background May Follow This.

Resolution #020 Setting the 2026-2027 Tax Rate
Brownsville Independent School District
September 1, 2026

On this date, we, the School Board of Brownsville Independent School District, hereby levy or set the annual ad valorem tax rate for the 2026 tax year (school year 2026-2027) on \$100 valuation applicable to all real, personal and mixed property situation within the District at a total of \$0.7716, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.7716 for the purpose of maintenance and operation; and

\$0.0000 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.

THIS TAX RATE WILL EFFECTIVELY BE RASIED BY 4.97 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME APPROXIMATELY -\$15.30.

Adopted this 1st day of September, 2026, by the Board of Trustees.

Carlos A. Elizondo, Board President
Brownsville Independent School District

ATTEST:

Minerva M. Peña, Board Secretary
Brownsville Independent School District