BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT

AGENDA ITEM: Action Item	**Date:** September 21, 2026
SUBECT: Approve Resolution Adopting the Maintenance and Operations Tax Rate & Interest and Sinking Tax Rate for 2026	**Submitted by:** Manell Martin **Related Pages:** 1 Page

BACKGROUND INFORMATION:

Luling ISD adopted the budget in June 2026. The notice of public hearing in June advertised an estimated tax rate based upon data that was available at that time. Since that time, the certified values were received in July and the tax rates were recalculated. As a result of the recalculation, the proposed tax rate for adoption will be lower than the publicized rate in June.

CONSIDERATION:

The proposed M&O rate is $0.6669/$100 and is calculated by TEA. It is the maximum compressed tax rate that Luling ISD can levy without voter approval. The voters for Luling ISD have approved bond issues and an Interest and Sinking tax rate of $0.1768 per $100 of property value is necessary to make payments on the bonds for the February and August 2027 bond payments. The proposed 2026 Interest and Sinking tax rate is a decrease of $0.0032 per $100 of property value as compared to the 2025 Interest and Sinking tax rate and will allow enough revenue to be collected to pay the bond principal, interest and fees due on the bonds.

RECOMMENDATION:
The administration recommends that the board of trustees adopt by resolution, a 2026 Maintenance & Operations tax rate of $0.6669 per $100 valuation, and an Interest and Sinking tax rate of $0.1768 per $100 valuation, for a total tax rate of $0.8437 per $100 valuation.

BOARD MOTION: "I move that the property tax rate be increased by the adoption of a tax rate of $0.8437, which is effectively a 0.93 percent increase in the tax rate."	**BUDGETARY INFO.**

Board President's Approval: MCay

Superintendent's Approval: EWalker

RESOLUTION OF THE BOARD OF TRUSTEES OF THE LULING INDEPENDENT SCHOOL DISTRICT

On this date, we, the Board of Trustees of the Luling 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 **$0.84370/$100**, to be assessed and collected by the duly specified assessor and collector as follows:

$0.66690/$100 for the purpose of maintenance and operations, and

$0.17680/$100 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.

PASSED AND ADOPTED this *21st* day of *September*, 2026 by the Board of Trustees for the Luling Independent School District.

Board President:

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Signature

Keith Conley, Board President

Printed Name / Title

Board Secretary:

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Signature

Bubba Damon, Board Secretary

Printed Name / Title