

**BOARD OF EDUCATION
LULING INDEPENDENT SCHOOL DISTRICT**

AGENDA ITEM: Action Item	Date: September 21, 2026
SUBJECT: Resolution to Designate an Officer/Employee for Truth-in-Taxation Calculations	Submitted by: Manell Martin Related Pages: 1
BACKGROUND INFORMATION: Districts are statutorily required to set a designated officer or employee (DOE) to facilitate Truth-in-Taxation calculations.	
RECOMMENDED ACTION: Approve resolution as presented.	BUDGETARY INFO. None

Board President's Approval: _____

Superintendent's Approval: _____



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

WHEREAS, the Board of Trustees ("Board") of the Luling Independent School District ("District") is authorized by Texas Education Code § 11.151 to govern and oversee the management of the public schools in the District; and

WHEREAS, the Board, as authorized by Texas Education Code § 45.002, .003(a) may levy, assess, and collect annual ad valorem taxes for the maintenance of the district's schools; and

WHEREAS, after the District's assessor submits the appraisal roll to the board, an officer or employee designated by the board shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the district; and

WHEREAS, the designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Tax Code 5.07 in calculating the no-new-revenue tax rate and the voter-approval tax rate; and

WHEREAS, pursuant to Texas Tax Code § 26.04(c), (d-1), (d-3), as soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter-approval tax rate of the district, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the territory of the district is located.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE LULING INDEPENDENT SCHOOL DISTRICT:

RESOLVED, the Board of Trustees hereby appoints the District's Chief Financial Officer,

Manell Martin

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.

RESOLVED, the authority granted by this resolution is effective henceforth unless the Board takes action to change the title of the appointee.

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

Board President:

Board Secretary:

Signature

Signature

Keith Conley, Board President

Bubba Damon, Board Secretary

Printed Name / Title

Printed Name / Title