

**RESOLUTION
HOUSTON INDEPENDENT SCHOOL DISTRICT
HOUSTON, HARRIS COUNTY, TEXAS
2025**

RESOLUTION AND ORDINANCE FIXING AND ADOPTING THE TAX RATE AND LEVYING AD VALOREM TAXES FOR THE HOUSTON INDEPENDENT SCHOOL DISTRICT FOR THE YEAR 2025:

WHEREAS, the School Board of the Houston Independent School District hereby approves, in the manner required for official action, a Resolution specifying a disaster declaration as providing the basis for tax calculation and adopting the tax rate for the year 2025; and,

WHEREAS, such action item was duly and timely placed on the agenda of this meeting of the School Board of the Houston Independent School District and appeared in the due course of the meeting of the School Board; and,

WHEREAS, the School Board of the Houston Independent School District finds that after reviewing all sources of revenue, it is necessary that the Board fix the rate for tax year 2025 for all purposes at Eighty Seven and 83/100 Cents (\$0.8783) per One Hundred Dollars (\$100.00) of assessed property value to operate the school system during the 2025–2026 budget year, and provide for the bonded indebtedness of the School District; and,

WHEREAS, the Superintendent of Schools recommends and the School Board finds that the school tax rate for the Houston Independent School District should be fixed at Eighty Seven and 83/100 Cents (\$0.8783) and taxes levied based per One Hundred Dollars (\$100.00) assessed property value, with Seventy One and 16/100 Cents (\$0.7116) being for current maintenance and operations of the school district, and Sixteen and 67/100 Cents (\$0.1667) for payment of interest on outstanding bonded indebtedness and to provide for Sinking Fund requirements.

THEREFORE, BE IT RESOLVED AND ORDAINED BY THE SCHOOL BOARD OF THE HOUSTON INDEPENDENT SCHOOL DISTRICT THAT:

1. All of the above paragraphs are incorporated and made a part of this Resolution; and,
2. All things prerequisite to the passing of this Resolution, including all notices of hearings, consideration and adoption of a budget, and all other things have been done and performed; and,

3. Pursuant to Section 26.042 (g) of Chapter 26 of the Texas Property Tax Code, designation is hereby made specifying Hurricane Beryl, which caused damage to the School District, as providing the basis for authorizing the Houston Independent School District to calculate or adopt a tax rate under Section 26.042(e); and,
4. A disaster declaration was made by the Governor of the State of Texas on the 5th day of July 2024 by official order, a copy of which is attached hereto and incorporated herein for all purposes; and,
5. The School Board of the Houston Independent School District accordingly exercises its rights as provided for in Texas Property Tax Code Section 26.042(e) due to increased expenditures necessary to respond to the disaster; and,
6. The school tax rate for the HOUSTON INDEPENDENT SCHOOL DISTRICT, for the year 2025 shall be, and the rate is hereby fixed at Seventy One and 16/100 Cents (\$0.7116) per One Hundred Dollars (\$100.00) of assessed property value for maintenance and operations of the schools of the district, and Sixteen and 67/100 Cents (\$0.1667) per One Hundred Dollars (\$100.00) of assessed property value to pay interest on outstanding bonded indebtedness and provide for Sinking Fund requirements, making a total tax rate of Eighty Seven and 83/100 Cents (\$0.8783) per each One Hundred Dollars (\$100.00) of assessed value of taxable property, such ad valorem taxes to be levied on all taxable property situated in the district for all purposes, not exempt from taxation by valid laws, during the year 2025, and the Assessor and Collector of Taxes of the district is hereby authorized and directed to assess property and collect school taxes on the basis of this rate for the year 2025; and,
7. The tax rate adopted herein exceeds the School District's voter-approval tax rate due to increased expenditures necessary to respond to a disaster, and because the tax rate adopted herein is in response to a disaster and is adopted in the year following the disaster, an election to ratify the adopted tax rate required under Texas Tax Code Section 26.08 is not required pursuant to Texas Tax Code Section 26.042(e); and,
8. The assessed value of taxable property shall be based upon the current assessment ratio of one hundred percent (100%) of market value; and the tax rolls for 2025 and all prior years are approved.

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

PASSED, APPROVED, AND ADOPTED this _____ day of October 2025.

HOUSTON INDEPENDENT SCHOOL DISTRICT

President
School Board

Attest:

Secretary
School Board