



Board of Trustees Agenda Item Information Form

Date Submitted: July 13, 2026

Meeting Type

- ☒ Regular Meeting
☐ Special Meeting/Workshop

Meeting Date: July 27, 2026

Agenda Placement

- ☐ Public Hearing
☐ Executive Session
☐ Recognition
☐ Program Spotlight
☐ Community Input

Code

PH
ES
R
PS
CI

Agenda Placement

- ☐ Administrative Report
☒ Consent Agenda
☐ Action Item
☐ Information/Discussion

Code

AR
CA
AI
ID

District Strategies (Check all that apply):

- ☒ Students and staff will thrive in a secure environment, build connections and community, and become resilient leaders.
☒ Each student will engage in world-class learning experiences that foster curiosity, develop talents, guide exploration, and fuel achievement.
☒ We will cultivate innovation through strategic collaboration and responsive organizational stewardship.

Subject:

Consider Approval of Acceptance of the 2025 - 2026 Certification of Excess Debt Collections and the 2026 - 2027 Certification of the Anticipated Debt Collection Rate

Background:

A taxing unit that levies a debt tax must consider anticipated collections in calculating the debt component of its rollback tax rate. The Property Tax Code requires the tax assessor to certify an estimate of the debt collection rate for the current year to the governing body. If the anticipated debt collection rate in the preceding year had actual debt collections that exceeded the rate; the assessor must then certify the excess collected. The Property Tax Code also requires the assessor to compare the current and delinquent taxes, penalties, interest, collection fee, and agriculture rollbacks that were actually collected with the amount that should have been collected according to last year's anticipated debt collection rate.

Fiscal Impact Statement

Cost: \$0.00

- ☐ Recurring
☐ One-Time

Funding Source:

- ☐ General Fund
☐ Grant Fund
☐ Other Funds (specify)

Fiscal Year: 2025 / 2026

Amendment Required: N/A

☐ Bond Funds (program year): N/A

Superintendent's Recommendation:

It is the recommendation of the Superintendent that the Board of Trustees accept the certifications submitted.

Department Submitting Form: Tax Office

Cabinet Member's Approval: Alice Benzaia