

**BOARD OF EDUCATION  
LULING INDEPENDENT SCHOOL DISTRICT**

<b>AGENDA ITEM:</b> Action Item	<b>Date:</b> May 28, 2026
<b>SUBJECT:</b> Consider and/or Approve the Publication of Proposed Maintenance & Operations and Debt Service Tax Rates for the 2026-2027 School Year	<b>Submitted by:</b> Manell Martin <b>Related Pages:</b> None
<p><b>BACKGROUND INFORMATION:</b> The Truth-In-Taxation guidelines are published by the Texas Comptroller of Public Accounts. The guidelines include a planning calendar for advertising requirements, as well as budget adoption and tax rate adoption guidelines.</p> <p>The law requires that the board approve the tax rate to be published in a notice in the local newspaper, prior to budget adoption. Luling ISD's planned budget adoption is scheduled for June 16, 2025. The publication of the notice must be no earlier than 30 days prior to the meeting nor later than 10 days prior to the meeting. The certified tax rolls are not due to Luling ISD until July 25, 2026.</p> <p>The final tax rate is not recommended to be adopted until either August or September 2026 once the certified tax rolls have been received. It must be adopted no later than 60 days after the receipt of the certified tax rolls.</p> <p>Depending on the values in the certified tax rolls, Luling ISD may have to re-publish the advertisement if the proposed tax rate is higher than the June 2026 published rate. A rate change may be necessary after certified values are received in July.</p> <p><b>CONSIDERATION:</b> By law, every school district now has their maximum compressed rate (MCR) for M&amp;O set for them by the State Comptroller's Office. The 2025 M&amp;O tax rate was \$0.6669 per \$100 taxable value.</p> <p>The debt service rate is determined based upon voter approved bond payments due during the next year. The debt service rate in 2025 was \$0.1800. The proposed rate may increase or decrease upon adoption in August/September, depending upon the certified rolls received on July 25, 2026.</p> <p><b>RECOMMENDATION:</b> The Administration recommends that the board approve publicizing a 2026 Maintenance and Operations tax rate of \$0.6669 per \$100 taxable value and a 2026 Debt Service tax rate of \$0.2150 per \$100 taxable value until certified values are received and true rates can be calculated.</p>	
<b>RECOMMENDED ACTION:</b> Motion to approve the publication of the proposed tax rates.	<b>BUDGETARY INFO.</b>

**Board President's Approval:**



**Superintendent's Approval:**

