

Manor Independent School District
Board of Trustees Meeting Agenda Item
June 15, 2026

INFORMATION ITEM SHEET

RE: 2026-2027 Tax Rate Discussion

District Goals:

Goal 2: COMMUNICATION- By 2026, 100% of Manor ISD communication to all scholars, family, staff, & community members will be interactive, accurate, timely, & accessible to ensure the Manor ISD community is routinely informed.

Goal 5: FACILITIES & MAINTENANCE- By 2026, Manor ISD will proactively provide facilities to ensure 100% of scholars will have safe, well-maintained, environmentally sustainable, and community accessible facilities.

Bottom of Form

Background Information:

Adoption of the Tax Rate -

Senate Bill 1453 changed the Texas Education Code and Tax Code provisions related to calculating and adopting the district's interest and sinking (I&S) tax rate (debt service rate).

If the Board anticipates adopting a higher I&S rate than the minimum, a specific motion and a 60% supermajority vote are required. Districts will also be required to calculate two different versions of the tax calculation worksheet. Version 1 would support the Voter Approval Tax Rate (VATR) based on the minimum debt service rate. Version 2 would support the Voter Approval Tax Rate (VATR) based on the higher debt service rate.

Tax Compression -

The 26-27 Maximum Compress Rate (MCR) does not become official until early August, after all districts submit their proposed MCR.

The unofficial state's MCR is 0.6254. Districts must adopt the lesser of the district's calculated MCR or the state's compression rate, which is **0.6254**. Since the district is assuming a 0.929% growth in the property value, there is a minimal calculated compression of -0.006, which in turn calculates an M&O rate without a TRE of **0.7054**. Hence, there is a possibility that the overall 26-27 tax rate might remain unchanged or change very little because of the current unofficial state's MCR.

Fiscal Implications:

General Fund Net decrease -\$629,375

I&S Fund Net Increase \$1,124,536 (Assumes a one-cent increase and the approval of a bond election; this is not a recommendation, only a means of demonstrating the impact)

Total Net Increase \$495,161

Administrative Recommendation:

This item is informational only at this time. A formal board action will be required during the adoption of the tax rate in August.

Motion Language (fill in the blank):

No action required.

Moises Santiago

Contact Person

Dr. Robert Sorman

Approved by Superintendent