



**LAREDO INDEPENDENT SCHOOL DISTRICT ~ 2400 SAN BERNARDO
AVENUE ~ LAREDO, TX ~ (956)273-1000**

Special Call Meeting

Thursday, April 30, 2026 11:00 AM

LISD Amber Yeary Board Room

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AGENDA

1. Discussion and possible action to approve the recommendation or selection for the following bids, proposals, or qualifications. Purchases shall be made from appropriations in the adopted/amended budget.

1A. TIPS 240901: Police Vehicles. Estimated expenditures of \$181,070.

2. Discussion and possible action to approve outsourcing District property tax collections from the District Tax Assessor-Collector and tax office to Webb County.

3. Communication and Updates

4. Adjournment

AGENDA

1. Discussion and possible action to approve the recommendation or selection for the following bids, proposals, or qualifications. Purchases shall be made from appropriations in the adopted/amended budget.

- 1A. TIPS 240901: Police Vehicles. Estimated expenditures of \$181,070.



Special Called Meeting Agenda

1. Bids, Proposals, Quotations & Contracts

	Date	Description	Recommendation	TimePeriod	Avail Amt
1A.	April 23, 2026	The Interlocal Purchasing System (TIPS) Co-op Contract #240901: Police Vehicles Division of Student Support Services	The evaluation committee recommends Lake Country Chevrolet for an estimated amount of \$181,070, which represents the best value to the District. Purchase orders will be processed on an "as needed" basis.	In effect for a period of one year beginning April 30, 2026 and ending April 29, 2027.	There were no historical expenditures for the past (12) twelve months. Estimated expenditures for one year are \$181,070.
<p>Purpose: To comply with procurement requirements to purchase (5) five police vehicles.</p> <p>Funding is available in 199 General Operating Fund.</p>					

AGENDA ITEM

Purpose: Discussion

Resource Personnel:

Ms. Flor Ayala, CPA,
Assistant Superintendent for
Finance and Business
Services

Subject: The Interlocal Purchasing System (TIPS) Co-op Contract #240901: Discussion and presentation to approve the purchase of (5) five police vehicles.

Topic: Finance and HR

I. Recommendation

The evaluation committee recommends Lake Country Chevrolet for an estimated amount of \$181,070, which represents the best value to the District. Purchase orders will be processed on an "as needed" basis.

II. Rationale

Based on the evaluation committee's review, the recommended vendor offered the best value to the District.

III. Evaluation Method and Timeline

The evaluation committee represented by the Chief of Police, Police Lieutenant, Police Sergeants, Director for Division of Operations, Maintenance Operations Coordinator and a Maintenance Supervisor met to review and evaluate this purchase. This will be in effect for a period of one year beginning April 30, 2026 and ending April 29, 2027.

IV. Fiscal Impact and Cost/Funding Source

Estimated expenditures for one year are \$181,070.

Funding is available in 199 General Operating Fund.

V. Compliance with Board Policy: (Include copy of board policy)

Purchasing and Acquisition (CH LOCAL/LEGAL)



TIPS 240901 - Police Vehicles

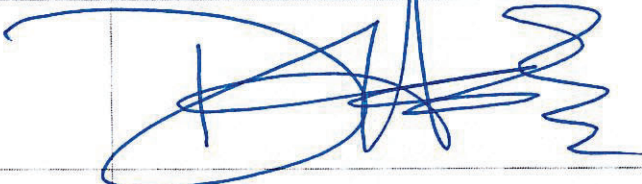

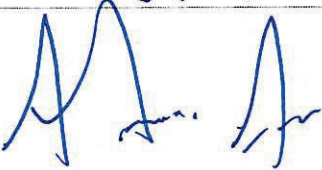



Project Overview

Project Details	
Reference ID	TIPS 240901
Project Name	Police Vehicles
Department	Police Department
Historical Expenditure	There were no historical expenditures for the past (12) twelve months.
Estimated Expenditures	\$181,070
Evaluation Date	April 23, 2026
Project Description	The District will evaluate 1 cooperative vendor who sells police vehicles.
Contract Term	In effect for a period of one year beginning May 23, 2026 and ending May 22, 2027
Recommended Vendors	Lake Country Chevrolet



TIPS 240901 - Police Vehicles

Signatures

Name	Signatures
Doreen Hale Chief of Police (Project Manager)	
Ernesto Camarillo Lieutenant (Evaluator)	
Adan Jasso Sergeant (Evaluator)	
Sergio Neira Director for Division of Operation (Evaluator)	
Gustavo Alcantar Maintenance Operations Coordinator (Evaluator)	
Jorge Canales Facility Supervisor (Evaluator)	



VENDOR

Silsbee Fleet (4 locations) 1.Silsbee Ford 2.Silsbee Toyota 3.Lake Country Chevrolet 4.Donalson CDJR, LLC

Resellers

Overview

[Print Profile](#)



Address

**1396 HWY 327 E
SILSBEE, TX 77656**



Service/ Products Description

FLEET VEHICLES

Automated Vendor (Do not send PO to TIPS)

PO Process



Email purchase order to

sgamblin.silsbeefleet@gmail.com



Contact SETH GAMBLIN at:

(512) 436-1313



PO MUST REFERENCE TIPS CONTRACT NUMBER

Contacts

Choose Contracts (2) 

240901 - Transportation Vehicles



Primary

Contact:

SETH GAMBLIN

Title:

Sales

Phone:

(512) 436-1313

Email:

sgamblin.silsbeefleet@gmail.com

States served

AL , AK , AZ , AR , CA , CO , CT , DE , DC , FL , GA , HI , ID , IL , IN , IA , KS ,
KY , LA , ME , MD , MA , MI , MN , MS , MO , MT , NE , NV , NH , NJ , NM ,
NY , NC , ND , OH , OK , OR , PA , RI , SC , SD , TN , TX , UT , VT , VI , VA ,
WA , WI , WY , PR

Disadvantaged/minority/woman business enterprise: **No**

Historically underutilized business (hub): **No**

Due Diligence

240901

Transportation Vehicles

Contract: 240901

End Date: **11/30/2027**

EDGAR COMPLIANCE: YES

[View Doc](#)

Contract Documents

[Bid Request](#)

[Bid Advertisement](#)

[Bid Responders](#)

Vendor Documents

[Vendor Contract 1](#)

[Vendor Contract 2](#)

[Vendor Contract 3](#)

[Vendor Contract 4](#)

240902

Transportation Vehicle Parts and Services

Contract: 240902

End Date: **11/30/2027**

EDGAR COMPLIANCE: YES

[View Doc](#)

Contract Documents

[Bid Request](#)

[Bid Advertisement](#)

[Bid Responders](#)

Vendor Documents

[Vendor Contract](#)



Address

The Interlocal Purchasing System

4845 US Highway 271 N

Pittsburg, TX 75686

Email

tips@tips-usa.com

info@tipsconstruction.com

FAQ

What is TIPS?

How does my organization benefit from using a purchasing cooperative like TIPS?

How are TIPS contracts awarded?

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Lead agency [Region 8 ESC](#)

2. Discussion and possible action to approve outsourcing District property tax collections from the District Tax Assessor-Collector and tax office to Webb County.

L A R E D O I N D E P E N D E N T S C H O O L D I S T R I C T

REGULAR BOARD MEETING SY 2025-2026

OUTSOURCING PROPERTY TAX COLLECTIONS TO WEBB COUNTY TAX COLLECTIONS OFFICE

4/30/2026

Agenda Item #2



Realignment Plan FYE 2025

March 13, 2025 – Region One Survey

- Hidalgo County collects for 17 ISDs
- Brooks County collects for Falfurrias ISD

April 29, 2025 presentation

- Communicated outsourcing the Tax Office to Trustees (roundtable)

November 6, 2025

- The (Interim) Superintendent, Assistant Superintendent for Finance, and Executive Director for HR visited the Tax Office to speak with staff regarding the recommendation to Trustees about the outsourcing of tax collections to Webb County.

2026-2027 Proposed Budget

General Operating Fund (199)	Actual		Original Budget		Amended Budget		Proposed Budget	Proposed Budget	Proposed Budget
	2024-2025	%	2025-2026	%	2025-2026	%	2026-2027	2026-2027	2026-2027
ADA	18,128		18,000		17,459		17,600	17,500	17,400
M&O Tax Rate	\$ 0.6669		\$ 0.6669		\$ 0.6669		\$ 0.6669	\$ 0.6669	\$ 0.6669
<i>Revenues</i>									
Local Sources	\$ 26,482,815	11.90%	\$ 25,126,165	11.98%	\$ 24,991,805	11.21%	\$ 25,202,973	\$ 25,202,973	\$ 25,202,973
State Sources	191,640,459	86.10%	181,927,939	86.76%	195,243,062	87.61%	194,461,916	193,766,916	193,071,916
Federal Sources	3,153,633	1.42%	2,632,000	1.26%	2,632,000	1.18%	2,135,000	2,135,000	2,135,000
Other Resources	1,294,016	0.58%	-	0.00%	-	0.00%	-	-	-
Total Revenues & Other Resources	222,570,923	100.00%	209,686,104	100.00%	222,866,867	100.00%	221,799,889	221,104,889	220,409,889
<i>Expenditures</i>									
Payroll Costs	196,006,176	80.07%	196,965,556	86.24%	195,805,313	83.42%	200,028,826	200,028,826	200,028,826
Contractual Services	14,107,191	5.76%	15,536,486	6.80%	17,864,968	7.61%	15,518,110	15,518,110	15,518,110
Supplies and Materials	5,301,997	2.17%	8,196,601	3.59%	8,290,399	3.53%	6,583,954	6,583,954	6,583,954
Other Operating Expenditures	4,272,747	1.75%	4,567,351	2.00%	4,670,780	1.99%	4,651,812	4,651,812	4,651,812
Debt Service	485,167	0.20%	-	0.00%	-	0.00%	-	-	-
Capital Outlay	3,212,178	1.31%	1,303,090	0.57%	3,330,381	1.42%	1,318,932	1,318,932	1,318,932
Transfers Out:									
Athletics Fund (181)	1,709,266	0.70%	1,835,330	0.80%	1,755,330	0.75%	1,835,330	1,835,330	1,835,330
Capital Projects Fund (616)	17,624,641	7.20%	-	0.00%	-	0.00%	-	-	-
Food Service Fund (101)	71,882	0.03%	-	0.00%	-	0.00%	-	-	-
Health Plan Internal Service Fund (753)	2,000,000	0.82%	-	0.00%	3,000,000	1.28%	-	-	-
Total Expenditures & Transfers Out	244,791,246	100.00%	228,404,414	100.00%	234,717,171	100.00%	229,936,964	229,936,964	229,936,964
Net Change in Fund Balances	\$ (22,220,323)		\$ (18,718,310)		\$ (11,850,304)		\$ (8,137,075)	\$ (8,832,075)	\$ (9,527,075)

Property Tax Reforms



EMERGENCY ITEM: PROPERTY TAX RELIEF

Since taking office in 2015, Governor Greg Abbott has worked with the Texas Legislature to pass significant property tax reforms, including:

- Provided over \$40 billion for property tax relief, including the largest property tax cut of \$18 billion last session
- Provided a tax rate compression framework for school district maintenance & operation (M&O) tax rates
- Placed greater limitations on the amount of revenue cities, counties, and special districts can raise without Texans voting on it
- Enhanced transparency for property taxpayers by making property tax information readily available and accessible
- Delivered meaningful relief to homeowners by enabling voters to overwhelmingly approve increases to the homestead exemption, from \$25,000 and \$110,000 for Texas seniors
- Provided significant relief for all property types by cutting school district M&O tax rates by 10.7 cents
- Provided relief to small businesses by increasing the Business Personal Property exemption to \$2,500
- Capped property value increases at 20% for properties up to \$5 million

Yet, many Texans have not felt the property tax relief because local taxing authorities hiked their property taxes even more. Texas must do more to provide property tax relief in the 89th Legislative Session to ensure Texans can keep more of their hard-earned dollars.

This session, Governor Abbott will build off his significant property tax reforms to further secure property tax relief and stop local taxing authorities from raising property taxes without voters' approval. The Governor will work with the Texas Legislature to:

- Use at least \$10 billion of the state's budget surplus for property tax relief
- Speed-up tax rate compression to lower school district M&O tax rates, providing relief for ALL property taxpayers - What passed: Homestead exemption increased from \$100,000 to \$140,000
- Eliminate local taxing authorities' loopholes by requiring two-thirds voter approval for all tax increases
- Increase the business personal property tax exemption to \$100,000 to support small businesses. - What passed: \$125,000 business personal property tax exemption
- Require all local bond issues and tax rate elections be on the November ballot and approved by a two-thirds supermajority of voters

Outsourcing Tax Collections Estimated Cost Savings

Year	Annual Savings	Cumulative Savings
1	\$393,422	\$393,422
2	\$393,422	\$786,844
3	\$393,422	\$1,180,266
5	\$393,422	\$1,967,110
10	\$393,422	\$3,934,220

Because these savings repeat annually, the financial impact grows significantly over time.

Webb County Collects for Laredo College and Other Entities

COLLECTION RATE FOR 2025-2026

CITY OF EL CENIZO 2025-2026					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 64,949,717.00	0.578920	+ 100		\$ 376,006.90	82%

CITY OF RIO BRAVO 2025-226					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 118,853,582.00	0.564932	+ 100		\$ 671,441.92	82%

DRAINAGE DISTRICT 2025-2026					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 1,668,058,592.00	0.031933	+ 100		\$ 532,661.15	98%



LAREDO COLLEGE 2025-2026					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 25,054,130,667.00	0.229249	+ 100		\$ 57,436,344.01	99%

WEBB COUNTY 2025-2026					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 36,796,754,335.00	0.382500	+ 100		\$ 140,747,585.33	95%

WEBB COUNTY MUNICIPAL UTILITY DISTRICT #1 2025-2026					
TAXABLE VALUE	TAX RATE	+ 100		LEVY	PERCENTAGE COLLECTED AS OF 3/31/2026
\$ 49,431,616.00	0.100000	+ 100		\$ 49,431.62	20%

TAX YEAR 2025 - 2026 DELIQUENT TAX COLLECTION

GRAND TOTALS SUMMARY

FEB 2026 - MAR 2026 GRAND TOTALS		FEB 2026 - MAR 2026 GRAND TOTALS			
		TAX ASSESSOR COLLECTOR COLLECTED		LC DELIQUENT TAX ATTY. COLLECTED	
TOTAL DELQ.	\$ 464,789.42	TOTAL DELIQ. COLLECTED	\$ 315,051.78	TOTAL DELIQ. COLLECTED	\$ 149,737.64
TOTAL ATTY FEES	\$ 44,066.30	DELIQ. PERCENTAGE COLLECTED	68%	DELIQ. PERCENTAGE COLLECTED	32%
		ATTY FEES COLLECTED	\$ 23,668.03	ATTY FEES COLLECTED	\$ 20,398.27

TAX YEAR 2025 DELIQUENT TAX COLLECTION GRAND TOTALS SUMMARY

JULY 2025 - SEPT 2025 GRAND TOTALS		JULY 2025 - SEPT 2025 GRAND TOTALS		
		TAX ASSESSOR COLLECTOR COLLECTED	LC DELIQUENT TAX ATTY. COLLECTED	
TOTAL DELQ.	\$ 1,047,125.37	TOTAL DELIQ. COLLECTED	\$ 745,574.01	\$ 227,153.92
TOTAL ATTY FEES	\$ 91,730.45	DELIQ. PERCENTAGE COLLECTED	71%	22%
		ATTY FEES COLLECTED	\$ 48,211.51	\$ 43,518.94

Benefits of Outsourcing Tax Collections

1. Operational Efficiency regarding day to day operations
2. Lower overhead
3. Access to modern tax software and digital tools without the need for local investment (IT infrastructure)
4. Continuity of Services
5. Convenient for Tax Payers



AGENDA ITEM

Agenda Item	2	
Purpose:	Discussion and possible action	Resource Personnel: Mr. Guillermo Pro, Superintendent of Schools Ms. Flor Ayala, CPA, Assistant Superintendent for Finance, Business Services, and Accountability
Subject:	Discussion and presentation to approve outsourcing property tax collections to Webb County	
Topic:	Finance	
I. Recommendation:	Staff recommends outsourcing property tax collection as a cost-saving measure, to enhance efficiency, and ensure regulatory compliance.	
II. Rationale:	Partnering with Webb County builds on the county's existing infrastructure, staff, and expertise, while creating a streamlined, one-stop experience for local taxpayers.	
	<p>In addition, given the Governor's sustained emphasis on property tax relief since 2015, the district will likely face reductions in property tax collections due to continued tax compression and/or increases to the homestead exemption. At the same time, projected increases in salaries and wages will elevate long-term operating costs. The combined effect of reduced tax collections and rising payroll expenditures presents a fiscal risk that warrants strategic mitigation planning.</p> <p>Moreover, the district has experienced declines in student enrollment, which directly affects state funding and overall revenue capacity. As enrollment continues to contract, it becomes increasingly important to evaluate and implement cost-containment strategies to ensure long-term fiscal stability. This trend underscores the need for proactive planning and disciplined expenditure management.</p>	
III. Evaluation Method and Timeline:	The transition will be effective July 1, 2026.	
IV. Fiscal Impact and Cost/Funding Source:	By outsourcing services, the district expects to reduce annual operating costs by about \$393,422, not including equipment replacement, allowing those funds to be redirected to core instructional priorities. Although current tax office positions will be discontinued, affected employees will have the chance to apply for other available positions within the district. Creating new positions to absorb tax office staff would eliminate the projected savings and weaken the financial rationale for outsourcing.	

Additionally, selling the building that houses the tax office provides a strategic opportunity to invest directly in improvements to capital projects by transforming an underused asset into a long-term benefit for students and the community. One option to consider from the revenue



generated from the sale can be redirected toward constructing a modern, purpose-built JROTC facility that meets the program's needs, supports hands-on training, and enhances student leadership development. Instead of maintaining an aging structure, the district can channel resources into a project that strengthens educational offerings, improves safety and functionality, and creates a dedicated space that reflects the pride and professionalism of the MHS JROTC program.

- V. Compliance with Board Policy: (Include copy of board policy):**
Policy CCGA (Legal).

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Note: For more information on property tax exemptions, see the Texas Comptroller's [Property Tax Exemptions](#)¹ website.

Exemptions

Homestead

Mandatory

An adult is entitled to exemption from taxation by a district of \$140,000 of the appraised value of the adult's residence homestead, as defined by Tax Code 11.13(j), except that only \$5,000 of the exemption applies to an entity operating under former Education Code Chapters 17, 18, 25, 26, 27, or 28, as those chapters existed on May 1, 1995, as permitted by Education Code 11.301. *Tax Code 11.13(b)*

Persons 65 or Older or Disabled

In addition to the mandatory exemption above, an adult who is disabled, as defined by Tax Code 11.13(m)(1), or 65 or older is entitled to an exemption of \$60,000 of the appraised value of the person's residence homestead. *Tax Code 11.13(c)*

Tax Limitation

A district may not increase the total annual amount of ad valorem tax it imposes on the residence homestead of an individual 65 years of age or older, or on the residence homestead of an individual who is disabled, above the amount of the tax it imposed in the first tax year in which the individual qualified that residence homestead for an applicable exemption. *Tax Code 11.26(a)*

Improvements

If an individual subject to a tax limitation makes improvements to the individual's residence homestead, other than improvements required to comply with governmental requirements or repairs, the district may increase the tax on the homestead in the first year the value of the homestead is increased on the appraisal roll because of the enhancement of value by the improvements. A limitation then applies to the increased amount of tax until more improvements, if any, are made. *Tax Code 11.26(b)*

Exception

An improvement to property that would otherwise constitute an improvement discussed above is not treated as an improvement if it is a replacement structure for a structure that was rendered uninhabitable or unusable by a casualty or by wind or water damage. For purposes of appraising the property in the tax year in which the structure would have constituted an improvement, the replacement structure is considered to be an improvement only if the square footage of the replacement structure exceeds that of the replaced structure as that structure existed before the casualty or damage occurred or the exterior of the replacement structure is of higher quality construction and composition than that of the replaced structure. *Tax Code 11.26(o)*

AD VALOREM TAXES
EXEMPTIONS AND PAYMENTS

CCGA
(LEGAL)

Portability of Tax Limitation	If an individual who receives a tax limitation, including a surviving spouse, discussed below, subsequently qualifies a different residence homestead for the same exemption, a district may not impose ad valorem taxes on the subsequently qualified homestead in a year in an amount that exceeds the amount of taxes calculated in accordance with Tax Code 11.26(g). <i>Tax Code 11.26(g)</i>
Surviving Spouse	If an individual who qualifies for the exemption at Persons 65 or Older or Disabled, above, dies, the surviving spouse of the individual is entitled to the limitation applicable to the residence homestead of the individual if the surviving spouse is 55 years of age or older when the individual dies, and the residence homestead of the individual is the residence homestead of the surviving spouse on the date that the individual dies and remains the residence homestead of the surviving spouse. <i>Tax Code 11.26(i)</i>
<i>Local Options</i> All Taxpayers	<p>In addition to other exemptions in Tax Code 11.13, an individual is entitled to an exemption from taxation by a district of a percentage of the appraised value of the individual's residence homestead if the exemption is adopted by the board before July 1 in the manner provided by law for official action by the board. If the percentage set by the district produces an exemption in a tax year of less than \$5,000 when applied to a particular residence homestead, the individual is entitled to an exemption of \$5,000 of the appraised value. The percentage adopted by the district may not exceed 20 percent. <i>Tax Code 11.13(n)</i></p> <p>A board that adopted an exemption for the 2022 tax year may not reduce the amount of or repeal the exemption. The requirements in this paragraph expire December 31, 2027. <i>Tax Code 11.13(n-1)</i></p>
Disabled or 65 or Older	An individual who is disabled or 65 or older is entitled to an exemption from taxation by a district of a portion of the appraised value of the individual's residence homestead if the exemption is adopted either by the board or by a favorable vote of a majority of the qualified voters of the district at an election called by the board, and the board shall call the election on the petition of at least 20 percent of the number of qualified voters who voted in the preceding election of the district.
<i>Amount</i>	The amount of an exemption adopted as provided at Disabled or 65 or Older is \$3,000 of the appraised value of the residence homestead unless a larger amount is specified by the board if the board authorizes the exemption or the petition for the election if the exemption is authorized through an election. Once authorized, an exemption adopted may be repealed or decreased or increased in amount by the board or by the petition and election procedure. In

the case of a decrease, the amount of the exemption may not be reduced to less than \$3,000 of the market value.

Tax Code 11.13(d)-(f)

*Continuation of
Exemption during
Construction*

If a qualified residential structure for which the owner receives a homestead exemption under Tax Code 11.13 is rendered uninhabitable or unusable by a casualty or by wind or water damage, the owner may continue to receive the exemption for the structure and the land and improvements used in the residential occupancy of the structure while the owner constructs a replacement qualified residential structure on the land in accordance with Tax Code 11.135. *Tax Code 11.135(a), .26(n); 34 TAC 9.416*

*Surviving Spouse
of First
Responder*

The surviving spouse of a first responder who is killed or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse is an eligible survivor for purposes of Government Code Chapter 615 as determined by the Employees Retirement System of Texas and has not remarried since the first responder's death. *Tax Code 11.134*

*Veteran Exemptions
100 Percent
Disabled*

A disabled veteran who has been awarded by the U.S. Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead. *Tax Code 11.131(b)*

*Partially Disabled
with Donated
Residence*

A disabled veteran who has a disability rating of less than 100 percent is entitled to an exemption from taxation of a percentage of the appraised value of the disabled veteran's residence homestead equal to the disabled veteran's disability rating if the residence homestead was donated to the disabled veteran by a charitable organization at no cost to the disabled veteran, or at some cost to the disabled veteran in the form of a cash payment, a mortgage, or both in an aggregate amount that is not more than 50 percent of the good faith estimate of the market value of the residence homestead made by the charitable organization as of the date of the donation. *Tax Code 11.132(b)*

*Surviving Spouse
of Veteran*

The surviving spouse of a disabled veteran, as defined by Tax Code 11.22(h)(3), is entitled to the same exemption from taxation of the same property to which the disabled veteran's exemption applied or would have applied if it had been in effect on the date of death if:

1. The surviving spouse has not remarried since the death of the disabled veteran; and

2. The property was the residence homestead of the surviving spouse when the disabled veteran died and remains the residence homestead of the surviving spouse.

Tax Code 11.131(c), .132(c)

*Surviving Spouse
of Individual
Killed in Action*

The surviving spouse of a member of the armed services of the United States who is killed or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the member of the armed services. *Tax Code 11.133(b)*

Tex. Const. Art. VIII, Sec. 1-b (Residence Homestead Tax Exemptions and Limitations)

Disabled Veteran

A disabled veteran is entitled to an exemption from taxation of a portion of the assessed value of a property the veteran owns and designates under Tax Code 11.22(f). *Tax Code 11.22*

Exemption for
Subsequent
Residence

The surviving spouse of a first responder, disabled veteran, or armed services member killed in action who receives an exemption for a residence homestead is entitled to receive an exemption from taxation of a different property that the surviving spouse subsequently qualifies as the surviving spouse's residence homestead in an amount equal to the dollar amount of the exemption from taxation of the first property for which the surviving spouse received the exemption in the last year in which the surviving spouse received that exemption if the surviving spouse has not remarried. *Tax Code 11.131(d), .132(d), .133(c), .134(d)*

Temporary
Exemption for
Property Damaged
by Disaster

A person is entitled to an exemption from taxation by a district of a portion of the appraised value of qualified property, as defined by Tax Code 11.35(a), that the person owns in an amount determined by the chief appraiser under Tax Code 11.35(h). *Tax Code 11.35(b)*

A person who qualifies for an exemption under this provision must apply for the exemption not later than the 105th day after the date the governor declares the area in which the person's qualified property is located to be a disaster area. *Tax Code 11.43(s)*

"Damage" means physical damage. *Tax Code 11.35(a)(1)*

Optional
Exemptions

Among others, a board may grant additional tax exemptions in accordance with applicable law for:

1. Residential property owned by the United States or an agency of the United States and used to provide transitional housing for the indigent under a program operated or directed by the

U.S. Department of Housing and Urban Development. *Tax Code 11.111*

2. Land and housing units on the land owned by a community land trust. *Tax Code 11.1827*
3. Certain historic structures or archeological sites and the land necessary to access and use the structure or archeological site. *Tax Code 11.24*
4. Property on which approved water conservation initiatives, desalination projects, or brush control initiatives have been implemented. *Tax Code 11.32*

If a district adopts, amends, or repeals an exemption that the district by law has the option to adopt or not, the district shall notify the appraisal office of its action and of the terms of the exemption within 30 days after the date of its action. *Tax Code 6.08*

Goods-in-Transit
Exemption

A person is entitled to an exemption from taxation of the appraised value of that portion of the person's property that consists of goods-in-transit, as defined in Tax Code 11.253(a)(2). *Tax Code 11.253(b)*

[For information on the board's option in a district located in a disaster area to extend the date by which goods-in-transit must be transported, see Tax Code 11.253(l).]

Option to Tax

A board, by official action, may provide for the taxation of goods-in-transit exempt under Tax Code 11.253(b) and not exempt under other law. The official action to tax the goods-in-transit must be taken before January 1 of the first tax year in which the board proposes to tax goods-in-transit. Before acting to tax the exempt property, a board must conduct a public hearing as required by Texas Constitution Article VIII, Section 1-n(d). If the board provides for the taxation of the goods-in-transit as provided by this provision, the exemption stated above does not apply to that district. The goods-in-transit remain subject to taxation by the district until the board, by official action, rescinds or repeals its previous action to tax goods-in-transit, or otherwise determines that the exemption will apply to that district.

Notwithstanding official action that was taken before October 1, 2011, to tax goods-in-transit, a district may not tax such goods-in-transit in a tax year that begins on or after January 1, 2012, unless the board takes official action on or after October 1, 2011, to provide for the taxation of the goods-in-transit.

Exception

If a board, before October 1, 2011, took action to provide for the taxation of goods-in-transit and pledged the taxes imposed on the

goods-in-transit for the payment of a debt of the district, the district tax officials may continue to impose the taxes against the goods-in-transit until the debt is discharged, if cessation of the imposition would impair the obligation of the contract by which the debt was created.

Tax Code 11.253(j)-(j-2)

Payment Options

Discounts

Option 1

The board may adopt, by official action, one or both of the discount options below. *Tax Code 31.05(a)*

A district may adopt the following discounts to apply regardless of the date on which the district mails its tax bills:

1. Three percent if the tax is paid in October or earlier.
2. Two percent if the tax is paid in November.
3. One percent if the tax is paid in December.

Tax Code 31.05(b)

This discount does not apply to taxes that are calculated too late for it to be available. *Tax Code 31.04(c)*

Option 2

A district may adopt the following discounts to apply when the district mails its tax bills after September 30:

1. Three percent if the tax is paid before or during the next full calendar month following the date on which the tax bills were mailed.
2. Two percent if the tax is paid during the second full calendar month following the date on which the tax bills were mailed.
3. One percent if the tax is paid during the third full calendar month following the date on which the tax bills were mailed.

Tax Code 31.05(c)

Both Options

If a board adopts both discounts, the discounts described at Option 1 apply unless the tax bills for the district are mailed after September 30, in which case only the discounts described at Option 2 apply. *Tax Code 31.05(a)*

Rescission

The board may rescind a discount lawfully adopted by the board. The rescission of a discount takes effect in the tax year following the year in which the discount is rescinded. *Tax Code 31.05(d)*

Split Payments

The board of a district that collects its own taxes may provide, by official action, that a person who pays one-half of the district's taxes before December 1 may pay the remaining one-half of the

taxes without penalty or interest at any time before July 1 of the following year.

If a district that has adopted the split-payment mails its tax bills after November 30, the first one-half of the district's taxes must be paid before the first day of the next month following the first full calendar month following the date the tax bills are mailed.

If a board contracts with the appraisal district for collection of taxes, the split-payment option does not apply to taxes collected by the appraisal district unless approved by resolution adopted by a majority of the governing bodies of the taxing units whose taxes the appraisal district collects and filed with the secretary of the appraisal district board of directors. The split-payment option may be revoked in the same manner as provided for adoption.

Tax Code 31.03(a), (a-1), (c)

*In Certain
Counties*

The board of a district located in a county having a population of not less than 315,000 and not more than 351,000 that borders a county having a population of 3.3 million or more and the Gulf of Mexico that has its taxes collected by another taxing unit that has adopted the split-payment option may provide, by official action, that the split-payment option does not apply to the district's taxes collected by the other taxing unit. *Tax Code 31.03(d)*

*Installment
Payments
Certain
Homesteads*

An individual who is disabled or at least 65 years of age and qualified for a homestead exemption under Tax Code 11.13(c), or an individual who is a disabled veteran or the unmarried surviving spouse of a disabled veteran and qualified for an exemption under Tax Code 11.132 or 11.22, may pay district taxes imposed on the person's residence homestead property in four equal installments without penalty or interest if paid by the applicable dates set out in Tax Code 31.031. *Tax Code 31.031*

*Disaster or
Emergency Area
Property
Damaged —
Automatic*

A person may pay district taxes imposed on certain property the person owns in four equal installments without penalty or interest if paid in accordance with Tax Code 31.032.

This provision applies to real and tangible personal property described in Tax Code 31.032(a) and taxes that are imposed on the property by a district before the first anniversary of the disaster or emergency.

Tax Code 31.032

*Property Not
Damaged —
Board Option*

The board may authorize a person to pay district taxes imposed on certain property that the person owns in installments. If the board adopts the installment-payment option under this provision, Tax Code 31.032(b), (b-1), (c), and (d) apply to the payment by a per-

son of district taxes imposed on property that the person owns in the same manner as those subsections apply to the payment of taxes imposed on property to which Tax Code 31.032 applies.

This provision applies to real and tangible personal property described in Tax Code 31.033(b) and taxes that are imposed on the property by a district before the first anniversary of the disaster or emergency.

Tax Code 31.033; 34 TAC 9.3061(b), (c)

Definitions

“Disaster” has the meaning assigned by Government Code 418.004.

“Emergency” means a state of emergency proclaimed by the governor under Government Code 433.001.

Tax Code 31.032(g), .033(a); 34 TAC 9.3061(a)

Services in Lieu of
Paying Taxes

The board by resolution may permit certain individuals or business entities to perform certain services for the district in lieu of paying the district property taxes. While performing services for a district, the individual is not an employee of the district and is not entitled to any benefit, including workers’ compensation coverage, that the district provides to its employees. *Tax Code 31.035, .036, .037*

*Persons 65 and
Over*

Subject to the requirements of Tax Code 31.035, the board by order or resolution may permit an individual who is at least 65 years of age to perform service for the district in lieu of paying taxes imposed by a district on property owned by the individual and occupied as the individual’s residence homestead. Property owners performing services for a district under this provision may only supplement or complement the regular personnel of the district. A district may not reduce the number of persons the district employs or reduce the number of hours to be worked by employees of the district because the district permits property owners to perform services for the district under this provision. *Tax Code 31.035(a), (g)*

*Teaching
Services*

An individual is qualified to perform teaching services for a district under the provisions below only if the individual holds a baccalaureate or more advanced degree in a field related to each course to be taught and:

1. Is certified as a classroom teacher under Education Code Chapter 21, Subchapter B; or
2. Obtains a school district teaching permit under Education Code 21.055.

Tax Code 31.036(h), .037(i)

AD VALOREM TAXES
EXEMPTIONS AND PAYMENTS

CCGA
(LEGAL)

By Individual	Subject to the requirements of Tax Code 31.036, the board by resolution may permit qualified individuals to perform teaching services for the district at a junior high school or high school of the district in lieu of paying taxes imposed by the district on property owned and occupied by the individual as a residence homestead. <i>Tax Code 31.036</i>
By Employee of Business Entity	Subject to the requirements of Tax Code 31.037, a board by resolution may authorize a corporation or other business entity to permit a qualified individual employed by the business entity to perform teaching services in a high school or a junior high school for the district in lieu of paying taxes imposed by the district on property owned by the business entity. <i>Tax Code 31.037</i>
Delinquent Taxes	
Delinquency Date	Except as provided by Tax Code 31.02(b) (payment by certain eligible persons on active duty in the armed forces), 31.03 (split payments), and 31.04 (postponement of delinquency date based on mailing date of tax bills), taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. <i>Tax Code 31.02</i>
	<hr/> Note: Delinquent taxes incur penalties and accrue interest in accordance with Tax Code 33.01, subject to any waiver by the board pursuant to Tax Code 33.011. <hr/>
Delinquent Tax Collection	A board may contract with any competent attorney to represent the district to enforce the collection of delinquent taxes. The attorney's compensation is set in the contract, but the total amount of compensation provided may not exceed 20 percent of the amount of delinquent tax, penalty, and interest collected. <i>Tax Code 6.30(c)</i> [See CH(LEGAL) regarding contingent fee contracts for legal services and Government Code 2254.102(e) for additional requirements.]
Additional Penalties	The board may provide, by official action, that taxes that become delinquent at a certain time incur an additional penalty to defray costs of collection if the board has contracted with an attorney as provided above. <i>Tax Code 33.07, .08</i>

¹ Texas Comptroller Property Tax Exemptions website:
<https://comptroller.texas.gov/taxes/property-tax/exemptions/>

3. Communication and Updates

4. Adjournment