JUDSON INDEPENDENT SCHOOL DISTRICT AN ORDINANCE

AN ORDINANCE FIXING AND LEVYING SCHOOL DISTRICT AD VALOREM TAXES FOR THE JUDSON INDEPENDENT SCHOOL DISTRICT FOR THE YEAR 2023 AND DIRECTING THE ASSESSMENT AND COLLECTION THEREOF:

Whereas, the Board of Trustees of Judson Independent School District finds for carrying out the duties and responsibilities placed upon the district by law, for the tax year 2023 taxes must be levied to provide the revenue requirements of the budget for the ensuing year and;

Whereas, the Board of Trustees of Judson Independent School District further finds all things prerequisite to the passing of this ordinance, including all notices of hearings, consideration of budget and all other things have been done and performed; and

Whereas, the Board of Trustees of Judson Independent School District further finds the taxes for the year 2023, hereinafter levied are necessary to pay all lawful expenses of the district and to carry out the duties and obligations placed upon said school district by law (and to provide the required sinking fund on outstanding bongs of the school district during the ensuing year):

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF TRUSTEES OF THE JUDSON INDEPENDENT SCHOOL DISTRICT:

SECTION 1. For the further maintenance of public schools in this school district (and to pay the principal and interest on outstanding bonds of the district falling due) during the ensuing year, and for all other lawful purposes, there is hereby levied and ordered to be assessed and collected for the tax year 2023, and for each year thereafter until it be otherwise provided and ordained on all property situation within the boundaries of this school district, and not exempt from taxation by valid laws, and ad valorem tax made up of two components:

Maintenance and Operation (General Operating Fund)	<u>\$0.6692</u>
Interest and Sinking (Debt Service Fund)	\$0.3654
Total Tax Rate	\$1.0346

The Maintenance and Operation (General Operating Fund) tax rate of \$0.6692 will be used for maintenance and operations and the Interest & Sinking (Debt Service Fund) tax rate of \$0.3654 will be used to pay principal and interest on outstanding bonds and related executed credit agreements. The tax rate will be assessed per one hundred dollars (\$100) valuation of such property. The Bexar County Tax Assessor Collector is hereby authorized to assess and collect the taxes of the Judson Independent School District, employing the above tax rate.

APPROVED:

Jose A. Macias, Jr.

President, Board of Trustees

APPROVED:

Laura Stanford

Secretary, Board of Trustees

RESOLUTION OF THE BOARD OF TRUSTEES OF JUDSON INDEPENDENT SCHOOL DISTRICT

WHEREAS, the Board of Trustees ("Board") of the Judson Independent School District ("District") is authorized by Texas Education Code § 11.151 to govern and oversee the management of the public schools in the District; and

WHEREAS, the Board, as authorized by Texas Education Code § 45.002, .003(a) may levy, assess, and collect annual ad valorem taxes for the maintenance of the district's schools; and

WHEREAS, after the District's assessor submits the appraisal roll to the board, an officer or employee designated by the board shall calculate the no-new-revenue tax rate and the voter-approval tax rate for the district; and

WHEREAS, the designated officer or employee shall use the tax rate calculation forms prescribed by the comptroller under Tax Code 5.07 in calculating the no-new-revenue tax rate and the voter-approval tax rate; and

WHEREAS, pursuant to Texas Tax Code § 26.04(c), (d-1), (d-3), as soon as practicable after the designated officer or employee calculates the no-new-revenue tax rate and the voter- approval tax rate of the district, the designated officer or employee shall submit the tax rate calculation forms used in calculating the rates to the county assessor-collector for each county in which all or part of the territory of the district is located.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE JUDSON INDEPENDENT SCHOOL DISTRICT:

RESOLVED, the Board of Trustees hereby appoints the District's Chief Financial Officer as the designated officer responsible for calculating and reporting the no-new-revenue tax rate and the voter-approval tax rate as determined by state law.

RESOLVED, the authority granted by this resolution is effective henceforth unless the Board takes action to change the title of the appointee.

APPROVED this 21 day of Sept. 2023 by the Board of Trustees for the Judson Independent School District.

By:

Jose A. Macias, Jr., Board President

Attest: Laura Stanford, Board Secretary