

RESOLUTION OF THE BOARD OF TRUSTEES OF
THE POTEET INDEPENDENT SCHOOL DISTRICT

WHEREAS Poteet Independent School District is a political subdivision and taxing entity located in Atascosa County, Texas.

WHEREAS the Poteet ISD Board of Trustees adopts a budget annually based upon the projected needs and priorities of the District for the coming fiscal year.

WHEREAS the Poteet ISD Board of Trustees adopts a tax rate annually to support the budget adopted for the coming fiscal year.

WHEREAS Texas Tax Code Section 26.08 and Poteet ISD Board Policy CCG (Legal) provide that if the Board of Trustees adopts a tax rate that exceeds the District's voter-approval tax rate,¹ the registered voters of the District, at an election held for that purpose, must determine whether to approve the adopted tax rate.

WHEREAS Section 26.042(e) of the Texas Tax Code and Poteet ISD Board Policy CCG (Legal) provide that when increased expenditure of money by a school district is necessary to respond to a disaster, including a tornado, hurricane, flood, wildfire, or other calamity, but not including a drought, epidemic, or pandemic, that has impacted the district and the governor has requested federal disaster assistance for the area in which the district is located, an election is not required under Texas Tax Code Section 26.08 to approve the tax rate adopted by the board of trustees for the year following the year in which the disaster occurs.

WHEREAS Acting Governor Dan Patrick issued a disaster proclamation on Friday, July 5, 2024, in anticipation of Hurricane Beryl's landfall for several Texas counties, including Atascosa County.

WHEREAS Governor Abbott requested federal disaster assistance in response to the damage inflicted by the hurricane.

WHEREAS the Poteet ISD Board of Trustees proposes to adopt a 2025 tax rate of \$1.2124. This rate is composed of \$0.7866 for maintenance and operations and \$0.4258 for interest and sinking tax effort. The District's maintenance and operations tax rate incorporates \$.03 "disaster pennies" as contemplated by Texas Tax Code Section 26.042(e).

¹ Per Texas Tax Code Section 26.08, the voter-approval tax rate of a school district is the sum of the following:

1. The rate per \$100 of taxable value that is equal to the district's maximum compressed tax rate for the current year;
2. The greater of:
 - a. The district's enrichment tax rate for the preceding tax year, less any amount by which the district is required to reduce the district's enrichment tax rate under Education Code Section 48.202(f) in the current tax year; or
 - b. The rate of \$0.05 per \$100 of taxable value; and
3. The district's current debt rate.

WHEREAS, in adopting a tax rate for the 2025 tax year including \$.03 disaster pennies, the Poteet ISD Board of Trustees will adopt a tax rate under the authority provided by Texas Tax Code Section 26.042(e), the amount by which that rate exceeds the District's voter-approval tax rate for the coming tax year will not be considered when calculating the District's voter-approval tax rate in subsequent years.

WHEREAS the Poteet ISD Board of Trustees may not adopt a tax rate under the authority provided by Texas Tax Code Section 26.042(e) premised upon the same disaster declaration in subsequent tax years.

NOW THEREFORE BE IT RESOLVED by the Poteet Independent School District Board of Trustees that the Board of Trustees declares its intent to approve an order, ordinance, or resolution adopting a tax rate for Poteet ISD for tax year 2025 that includes an additional \$.03 of tax effort as authorized by Texas Tax Code Section 26.042(e).

Adopted by the vote of a majority of the members of the Board of Trustees of the Poteet Independent School District present and voting at an open meeting on the 29th day of August 2025, at which a quorum was present.

BY:



Ronnie Ambriz
Board President

ATTEST:



Albert Garza
Board Secretary