

RESOLUTION OF THE BOARD OF TRUSTEES OF
THE GRAND PRAIRIE INDEPENDENT SCHOOL DISTRICT

WHEREAS GRAND PRAIRIE Independent School District ("GRAND PRARIE ISD" or the "District") is a political subdivision and taxing entity located in Dallas County, Texas.

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

WHEREAS the GRAND PRAIRIE ISD Board of Trustees adopts a tax rate annually to support the budget adopted for the coming fiscal year and will do so this year in August.

WHEREAS Texas Tax Code Section 26.08 and GRAND PRAIRIE ISD Board Policy CCG (Legal) provides that if the Board of Trustees adopts a tax rate that exceeds the District's voter-approval tax rate¹, 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 GRAND PRAIRIE ISD Board Policy CCG (Legal) provide that, when increased expenditure of funds by a school district is necessary to respond to a disaster that has impacted the district, and for which the governor has requested federal disaster assistance covering the area in which the district is located, such election to approve the increased tax rate adopted by the board of trustees for the year following the year in which the disaster occurs is not required under Texas Tax Code Section 26.08.

WHEREAS Governor Greg Abbott issued a disaster proclamation on Tuesday, April 30, 2024 (the "Initial Proclamation"), certifying that the severe storms and flooding that began on April 26, 2024, and included heavy rainfall, flash flooding, river flooding, large hail, and hazardous wind gusts, caused widespread and severe property damage, injury, or loss of life in certain Texas counties (the "Declared Disaster"), which such proclamation was subsequently amended on several occasions to include additional counties.

WHEREAS on May 15, 2024, Governor Abbott requested federal assistance to enhance state efforts to address the impact of this disaster on the affected counties.

WHEREAS on May 17, 2024, President Joseph Biden issued a major disaster declaration under the Stafford Act and the Federal Emergency Management Agency ("FEMA") issued an initial notice of federal assistance;

WHEREAS on May 30, 2024, Governor Abbott amended the Initial Proclamation to include Dallas County.

WHEREAS, on June 4, 2024, FEMA issued Amendment 007, which had the effect of including Dallas County among the areas determined to have been adversely impacted by the Declared Disaster and causing Dallas County to be eligible for federal emergency assistance;

WHEREAS, GRAND PRARIE ISD has had increased expenditures of funds in order to sufficiently

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.

respond to the Declared Disaster;

WHEREAS pursuant to Texas Tax Code Section 26.042(e), if GRAND PRAIRIE ISD Board of Trustees adopts a tax rate exceeding the voter-approval tax rate, the amount by which the adopted 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.

NOW THEREFORE BE IT RESOLVED that the Board of Trustees finds that an increased expenditure of funds by GRAND PRARIE ISD was and continues to be necessary to respond to the Declared Disaster.

FURTHER RESOLVED, that the Board of Trustees hereby authorizes the approval of an order, ordinance, or resolution adopting a tax rate for GRAND PRAIRIE ISD for tax year 2025 that includes an additional \$0.0317 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 GRAND PRAIRIE Independent School District present and voting at an open meeting on the 26th day of August 2025, at which a quorum was present.

BY: 
Amber Moffitt
Board President

ATTEST: 
Nancy Bridges
Board Secretary

**RESOLUTION OF THE BOARD TO SET TAX RATE
AUGUST 26, 2025**

On this date, we, the Board of Trustees of the Grand Prairie Independent School District, hereby levy or set the tax rate on \$100 valuation for the District for the tax year 2025 at a total tax rate of \$1.062687, to be assessed and collected by the duly specified assessor and collector as follows:

\$0.786900 for the purpose of maintenance and operation, and
\$0.275787 for the purpose of payment of principal and interest on debts;

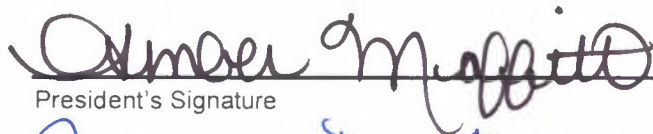
Such taxes are to be assessed and collected by the tax officials designated by the District.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 16.15 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$113.08.

For 7
Against 0
Abstain 0

Adopted this 26th day of August 2025 by the Board of Trustees.



President's Signature



Secretary's Signature

Section 26.05(b) of Property Tax Code
Worksheet for Determination of Steps Required for Adoption of Tax Rate
Grand Prairie ISD

Date: 08/20/2025 2:25PM

M&O Tax Increase in Current Year	
1. Last year's taxable value, adjusted for court-ordered reductions. Enter Line 8 of the No New Revenue Tax Rate Worksheet.	\$12,749,500,813
2. Last year's M&O tax rate.	\$0.755200
3. M&O taxes refunded for years preceding tax year 2024.	\$1,265,058
4. Last year's M&O tax levy. Multiply line 1 times line 2 and divide by 100. To the result, add line 3.	\$97,549,288
5. This year's total taxable value. Enter line 20 of the No New Revenue Tax Rate Worksheet.	\$13,349,733,501
6. This year's proposed M&O tax rate Enter the proposed M&O tax rate approved by the Governing Body.	\$0.786900
7. This year's M&O tax levy. Multiply line 5 times line 6 and divide by 100.	\$105,049,053
8. M&O Tax Increase (Decrease). Subtract line 4 from line 7.	\$7,499,765
Comparison of Total Tax Rates	
9. No New Revenue Total Tax Rate.	\$0.949606
10. This year's proposed total tax rate.	\$1.062687
11. This year's rate minus no new revenue rate. Subtract line 9 from line 10.	\$0.113081
12. Percentage change in total tax rate. Divide Line 11 by line 9.	11.9%
Comparison of M&O Tax Rates	
13. No New Revenue M&O Tax Rate.	\$0.677460
14. This year's proposed M&O tax rate.	\$0.786900
15. This year's rate minus no new revenue rate. Subtract line 13 from line 14.	\$0.109440
16. Percentage increase/decrease. Divide line 15 by line 13.	16.15%
Raised M&O Taxes on a \$100,000 Home	
17. This year's taxable value on a \$100,000 home.	\$100,000
18. Last year's M&O tax rate.	\$0.755200
19. This year's proposed M&O tax rate.	\$0.786900
20. This year's raised M&O taxes. Subtract line 18 from line 19 and multiply result by line 17. Divide by 100.	\$0.0317
21. Percentage increase/decrease. Divide line 20 by line 18. Divide by 10.	4.19%