

Sweeny Business Office page states, The proposed 2026 tax rate for Sweeny ISD is \$0.8571. The proposed tax rate is a combination of an M&O tax rate of \$0.7054 and an I&S tax rate of \$0.1517 but the VATRE page states \$0.8371. Which one is it?

The proposed 2026 tax rate, which is different from the adopted tax rate, is listed on the Business Office page as \$0.8571. This represents the highest overall tax rate for M&O and I&S that could have been adopted by the Board of Trustees. The 2026 Adopted Tax Rate that triggers the Voter Approval Tax Rate Election (VATRE) consists of an M&O tax rate of \$0.7054 and an I&S tax rate of \$0.1317. If the VATRE fails, the resulting tax rates would be an M&O rate of \$0.6854 and an I&S rate of \$0.1517. The proposed rate could not simply be calculated by adding the M&O and I&S rates together and treating that total as the applicable rate. The M&O and I&S rates are separate components, and the applicable rates depend on the outcome of the VATRE. Therefore, the proposed tax rate had to account for the higher applicable M&O and I&S rates under each possible VATRE outcome. In other words, the rate reflected the maximum rates that could apply depending on whether the VATRE passes or fails.

If the VATRE passes, exactly how much does the M&O rate increase and exactly how much does the I&S rate decrease?

If the Voter Approval Tax Rate Election passes, the M&O rate will increase by \$0.0132, while the I&S rate will decrease by \$0.02 compared to the 2025 tax rate. This would be an overall decrease in tax rate from 2025 to 2026 of \$0.0068.

If the VATRE fails, what will the M&O rate and I&S rate be?

If the Voter Approval Tax Rate Election does not pass, the M&O rate will be \$0.6854, while the I&S rate will be \$0.1517, for a total tax rate of \$0.8371.

Why does the required tax notice state that the tax rate will effectively be raised by 5.45% and that taxes for maintenance and operations on a \$100,000 home will increase by approximately \$13.20, while the informational page says the election is not about increasing taxes?

The required tax notice indicates that the Maintenance & Operations (M&O) portion of the total tax rate will increase, which would result in an increase in taxes based on that portion of the rate. However, the Interest & Sinking (I&S) tax rate is being reduced. When the M&O and I&S rates are considered together, the overall tax rate does not increase, resulting in no overall increase in the tax impact to taxpayers.