

RESOLUTION

2022-07

MAKING CERTAIN FINDINGS UNDER TEX. EDUC. CODE § 26.042(e)  
CONCERNING SETTING THE MAINTENANCE & OPERATIONS AND DEBT  
SERVICE TAX RATES OF THE CARRIZO SPRINGS CONSOLIDATED  
INDEPENDENT SCHOOL DISTRICT FOR THE YEAR BEGINNING ON JANUARY  
1, 2022, AND ENDING DECEMBER 31, 2022

*WHEREAS* the valuation of taxable property within the boundaries of the Carrizo Springs Consolidated Independent School District has heretofore been determined by the Dimmit County Appraisal District and certified to the Board of Trustees; and,

*WHEREAS* the budget for the Carrizo Springs Consolidated Independent School District was prepared and adopted on August 23, 2022 at a Public Hearing on the matter; and,

*WHEREAS* the tax rate for the Carrizo Springs Consolidated Independent School District was prepared and is scheduled to be adopted on August 23, 2022 by the Board of Trustees; and,

*WHEREAS*, On February 12, 2021, Hon. Greg Abbott, Governor of the State of Texas, issued a Disaster Proclamation certifying under Section 418.014 of the Texas Government Code that severe winter weather created a condition of widespread and severe property damage, injury, and loss of life due to prolonged freezing temperatures, heavy snow, and freezing rain; and because of such conditions, a state of disaster existed in all counties of the State of Texas. (**Attachment 1**, February 12, 2021, Disaster Declaration).

*WHEREAS*, on February 18, 2021, Governor Abbott requested that the Federal Government approve a major disaster declaration due to severe winter storms, beginning on February 11, 2021, and continuing thereafter for all Texas counties. Further, the Governor requested federal disaster assistance. On February 19, 2021, the Federal Emergency Management Agency issued Notice of a Presidential Disaster designation for all Texas counties (**Attachment 2**, FEMA Notice). These requests led ultimately to the granting of federal disaster assistance as requested by the Governor's Office from the Federal Emergency Management Administration, FEMA File # 4586-DR-TX.

*WHEREAS*, the Governor's Disaster Declaration with respect to Winter Storm Uri was renewed on March 15, 2021 (**Attachment 3**) for all Texas counties. Winter

Storm Uri was of a severity and magnitude that the need for supplemental Federal assistance was determined to be necessary, prior to the completion of joint Federal, State, and local government Preliminary Damage Assessments (PDAs). As per 44 C.F.R. § 206.33(d) and § 206.36(d), the requirement for a joint PDA was waived because the unusual severity and magnitude was such that formal field damage assessments were not required to establish the need for supplemental Federal assistance under the Stafford Act. The Federal Declaration made Hazard Mitigation Grant Program assistance requested by the Governor available for hazard mitigation measures statewide.

***WHEREAS***, Carrizo Springs CISD staff has compiled and will present a list of specific effects which Winter Storm Uri had on the District's facilities and infrastructure. (Attachment 4).

***WHEREAS***, beginning on February 11, 2021 (Tax Year 2021), and continuing thereafter into the upcoming 2022-23 school year (Tax Year 2022), the Carrizo Springs Consolidated Independent School District has been required to expend an increased amount of money in order to respond to damage caused by Winter Storm Uri; and,

***WHEREAS***, the Board finds that such disaster has negatively impacted the Carrizo Springs Consolidated Independent School District; and,

***WHEREAS***, Tax Year 2022 (the 2022-23 school year) is the year following the year in which the disaster occurred; and,

***WHEREAS***, the Board of Trustees has requested and received a legal opinion letter from its Special Counsel to the effect that the provisions of Texas Tax Code §26.042(e) authorize the Board of Trustees of the Carrizo Springs Consolidated Independent School District to raise its Maintenance & Operations Tax Rate, without an election, for a one-year period in the tax year following the Governor's declarations of disasters and renewals, due to the increased expenditure of money necessary to respond to Winter Storm Uri; and,

***WHEREAS***, it is now desired by the Board of Trustees of the Carrizo Springs Consolidated Independent School District to acknowledge the Governor's Disaster Declaration, and to adopt a Maintenance & Operations Tax Rate of \$0.9746 per \$100 valuation set for Tax Year 2022 (the 2022-23 school year.)

***NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE CARRIZO SPRINGS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT:***

**SECTION 1.** That the facts and recitations contained in the preamble of this Resolution are hereby found and declared to be true and correct.

**SECTION 2.** That the Board was authorized by the provisions of Texas Tax Code §26.042(e) to raise its Maintenance & Operations Tax rate, without an election, for a one-year period in the tax year following the Governor's declaration of a disaster, due to the increased expenditure of money necessary to respond to Winter Storm Uri occurring on and after February 11, 2021.

**SECTION 3.** The Maintenance & Operations Tax Rate on the \$100 valuation adopted and levied for the Tax Year beginning on January 1, 2022, and ending on December 31, 2022, in the amount of \$0.9746 on a \$100 valuation, payable in lawful currency of the United States, is levied for the support and maintenance of the public schools of the Carrizo Springs Consolidated Independent School District.

**SECTION 4.** The Debt Service (Interest & Sinking Fund) Tax Rate on the \$100 valuation adopted and levied for the Tax Year beginning on January 1, 2022 and ending on December 31, 2022 in the amount of \$0.036078 on a \$100 valuation, payable in lawful currency of the United States, is levied for the payment principal and interest payments on approved and issued bonded indebtedness for the public schools of the Carrizo Springs Consolidated Independent School District.


**SECTION 5. 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 7.59 PERCENT AND WILL TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$-101.74.**

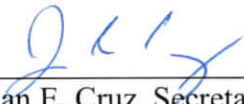
*APPROVED and EXECUTED* this the 23<sup>rd</sup> day of August 2022.

CARRIZO SPRINGS CONSOLIDATED INDEPENDENT  
SCHOOL DISTRICT

By:

  
\_\_\_\_\_  
Wilbur Cruz, President  
Board of Trustees  
Carrizo Springs Consolidated Independent  
School District

ATTEST:

  
\_\_\_\_\_  
Juan E. Cruz, Secretary  
Board of Trustees  
Carrizo Springs Consolidated Independent  
School District

**CARRIZO SPRINGS CONSOLIDATED  
INDEPENDENT SCHOOL DISTRICT**

**RESOLUTION 2022-08**

A resolution levying a tax rate for the Carrizo Springs Consolidated Independent School District for Tax Year 2022. **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 43.61 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$1.20.**

BE IT RESOLVED AND ORDERED BY THE BOARD OF TRUSTEES OF THE CARRIZO SPRINGS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT THAT:

**We, the BOARD OF TRUSTEES of the CARRIZO SPRINGS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT (CSCISD) upon recommendation of the Superintendent of Schools do hereby adopt a tax rate for Tax Year 2022 as follows:**

\$ 0.974600	For the purpose of maintenance and operations (M&O Tax Rate)
<u>\$ 0.036078</u>	For the payment of principal and interest on debt (I&S Tax Rate)
<b>\$ 1.010678</b>	<b>Total Tax Rate</b>

The Tax Assessor/Collector, Mary E. Sandoval, is hereby authorized on this 23<sup>rd</sup> day of August, 2022 to assess and collect the property taxes of the CARRIZO SPRINGS CONSOLIDATED INDEPENDENT SCHOOL DISTRICT.

**PASSED, ADOPTED, AND APPROVED** by the Carrizo Springs Consolidated Independent School District Board of Trustees this the 23rd day of August, 2022.

**APPROVED:**

Signed:

  
\_\_\_\_\_  
Wilbur Cruz, President  
CSCISD Board of Trustees

Signed:

  
\_\_\_\_\_  
Juan E. Cruz, Secretary  
CSCISD Board of Trustees