# Brenham Independent School District



# 2023-2024 Adopted Budget August 21, 2023

# **BOARD OF SCHOOL TRUSTEES**

Mrs. Natalie Lange, President Mr. Tommie Sullivan, Vice President Mr. Jared Krenek, Secretary Mr. Kelvin Raven, Trustee Mrs. Bonnie Brinkmeyer, Trustee Mr. Archer Archer, Trustee Mr. Kyle Hafner, Trustee

# **ADMINISTRATION**

Dr. Tylor Chaplin, Superintendent Mr. Thad Lasater, Chief Financial Officer Mr. Clay Gillentine, Assistant Superintendent - Admin Services Mrs. Chistine Johnson, Executive Director of Leading and Learning Mrs. Christie Olivarez, Executive Director of Human Resources

## Brenham Independent School District Proposed Summary of Budgeted Funds For the Year Ended August 31, 2024

Revenues:	General Fund	Debt Service Fund	Child Nutrition Fund	То	2022-2023 tal for Major und Groups
Local and Intermediate Sources	\$ 29,016,183	\$ 3,157,425	\$ 997,900	\$	33,171,508
State Programs	19,482,140	-	13,125		19,495,265
Federal Programs	1,200,000		2,392,250		3,592,250
Total Revenues	\$ 49,698,323	\$ 3,157,425	\$ 3,403,275	\$	56,259,023
Expenditures:					
11 Instruction	\$ 30,576,717	\$ -	\$ -	\$	30,576,717
12 Instrctn'l Resources & Media	537,818	-	-		537,818
13 Staff Development	200,850	-	-		200,850
21 Instructional Administration	1,095,409	-	-		1,095,409
23 Campus Administration	3,027,736	-	-		3,027,736
31 Guidance & Counseling	1,513,463	-	-		1,513,463
32 Social Work Services	5,500	-	-		5,500
33 Health Services	776,907	-	-		776,907
34 Student Transportation	2,078,261	-	-		2,078,261
35 Food Service	80,000	-	3,400,275		3,480,275
36 Cocurricular Activities	1,625,560	-	-		1,625,560
41 General Administration	3,014,324	-	-		3,014,324
51 Plant Maintenance & Operations	5,871,816	-	3,000		5,874,816
52 Security Services	1,618,470	-	-		1,618,470
53 Data Processing	1,127,105	-	-		1,127,105
61 Community Services	27,700	-	-		27,700
71 Debt Services	1,100,881	3,157,425	-		4,258,306
81 Facilities Acquisiton & Constr.	-	-	-		-
91 Contracted Instructional Services	-	-	-		-
92 Shared Service Arrangements	-	-	-		-
93 Payments to Fiscal Agent	-	-	-		-
95 Juvenile Justice Alt Ed	-	-	-		-
99 Tax Appraisal & Collection	-	-	-		-
Total Expenditures	\$ 54,278,517	\$ 3,157,425	\$ 3,403,275	\$	60,839,217
Other Resources	\$ -	\$ -	\$ -	\$	-
Other Uses	 -	-	 -		-
Net Other Resources and Uses	\$ -	\$ -	\$ -	\$	-
Net Affect on Fund Balance	\$ (4,580,194)	\$ -	\$ -	\$	(4,580,194)

The accompanying notes are an integral part of the budget

Dr. Tylor Chaplin, Superintendent

Approved this 21st day of August, 2023

Mrs. Natalie Lange , President Board of Trustees

### Notes to the Proposed Budget - For the Year Ending August 31, 2024

### **General Fund:**

### **Budget Assumptions:**

- 4.33% property tax growth
- Net Taxable Property Value of \$4,382,132,582
- Property tax rate for the Proposed Budget
  - o \$0.6893 per \$100 of value for the General Fund
  - o \$0.0800 per \$100 of value for the Debt Service Fund
- No enrollment growth
- Computed M&O no-new-revenue (NNR) rate of \$0.9346

### Summary of additions to the budget:

- •Safety/Security
  - O Campus Security \$870,000
- Insurance

Property/Casualty/Auto \$183,000

• Substitutes

Campus subsitutes \$106,000

• Transportation

o Bus Fleet Lease \$927,000

- o Other Transportation Costs \$(57,000)
- Inflationary increases
- The proposed General Fund budget will result in an estimated shortfall of \$4,580,194.
- The proposed maintenance and operations rate of \$0.6893 includes \$0.05 of enrichment pennies and is \$0.1653 lower
- Taxes due on an average home will be approximately \$224 less than the previous year

(The above is a sumamry of major changes in the budget. It is not intended to be an all inclusive list.)

### State Compensatory Education (SCE)

HB 5, TEC 28.0217 requires accelerated instruction in a subject area a student performs unsatisfactorily on an end of course exam (EOC). Further, TEC 28.029 was amended to require that school districts budget separately SCE funds for the additional costs for the students.

Brenham ISD has budgeted SCE funds in the following manner to support TEC 28.029: Funds for summer testing for EOC, remediation programs throughout the year including summer, and a reading remediation course.

# 2023 Tax Rate Calculation Worksheet

# School Districts without Chapter 313 Agreements

# Brenham Independent School District

School District's Name

### 711 East Mansfield, Brenham, TX 77833

School District's Address, City, State, ZIP Code

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue tax rate and voterapproval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll or certified estimate of value and the estimated values of properties under protest. The designated officer or employee shall submit the rates to the governing body by August 7 or as soon thereafter as practicable. Tax Code Section 26.04(e-1) does not require school districts to certify tax rate calculations or comply with certain Tax Code notice requirements. School districts are required to provide notice regarding tax rate calculations pursuant to Education Code Chapter 44.

This worksheet is for school districts without Chapter 313 agreements only. School districts that have a Chapter 313 agreement should use Comptroller Form 50-884 Tax Rate Calculation Worksheet, School Districts with Chapter 313 Agreements.

Water districts as defined under Water Code Section 49.001(1) do not use this form. Use Comptroller Form 50-858 Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts or Comptroller Form 50-860 Developed Water District Voter-Approval Tax Rate Worksheet.

All other taxing units should use Comptroller Form 50-856 Tax Rate Calculation, Taxing Units Other Than School Districts or Water Districts.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The Texas Education Agency (TEA) provides detailed information on and guidance to school districts in calculating their tax rates. Please review and rely on information provided by TEA when completing this worksheet. Additionally, the information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

### SECTION 1: No-New-Revenue Tax Rate

The no-new-revenue (NNR) tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of revenue if applied to the same properties that are taxed in both years (no new taxes). When appraisal values increase, the NNR tax rate should decrease.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2022 total taxable value.</b> Enter the amount of 2022 taxable value on the 2022 tax roll today. Include any adjustments since last year's certification; exclude one-fourth and one-third over-appraisal corrections made under Tax Code Section 25.25(d) from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2). <sup>1</sup>	s_4,380,648,455
2.	2022 tax ceilings. Enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled <sup>2</sup>	s
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	s_3,557,924,104
4.	2022 total adopted tax rate.	s_0.9346 /s100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.         A. Original 2022 ARB values:         B. 2022 values resulting from final court decisions:	
	C. 2022 value loss. Subtract B from A. <sup>3</sup>	<u>,</u> 4,531,930
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25.         A. 2022 ARB certified value:         B. 2022 disputed value:	
	C. 2022 undisputed value. Subtract B from A. 4	<sub>s</sub> _17,654,058
7.	2022 Chapter 42-related adjusted values. Add Line 5 and 6.	<sub>s</sub> 22,185,988
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	s_3,580,110,092
).	2022 taxable value of property in territory the school deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. <sup>5</sup>	<sub>\$</sub> 0

lex. lax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

Tex. Tax Code §26.012(13)
 Tex. Tax Code §26.012(13)

<sup>5</sup> Tex. Tax Code §26.012(13)

Form 50-859

(979) 277-3700

Phone (area code and number)

### www.brenhamk-12.net

School District's Website Address

-

	No-New-Revenue Tax Rate Worksheet	Amount/Rate
10.	2022 taxable value lost because property first qualified for an exemption in 2023. If the school district increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport goods-in-transit, or temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2023 does not create a new exemption or reduce taxable value.	
	A. Absolute exemptions. Use 2022 market value:	8
	B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:	
	C. Value loss. Add A and B. 6	17 361 59
		<sub>\$</sub> _17,361,58
11.	scenic appraisal or public access airport special appraisal in 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022.	
	A. 2022 market value	
	B. 2023 productivity or special appraised value:	
	C. Value loss. Subtract B from A. <sup>7</sup>	<sub>\$</sub> 5,961,07
2.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	<sub>s</sub> 23,322,66
3.	Adjusted 2022 taxable value. Subtract Line 12 from Line 8.	
		s 3,556,787,43
4.	Adjusted 2022 total levy. Multiply Line 4 by Line 13 and divide by \$100.	<sub>s</sub> 33,241,73
5.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the district for tax years preceding tax year 2022. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2022. This line applies only to tax years preceding tax year 2022. <sup>8</sup>	<u>,</u> 113,301
6.	Adjusted 2022 levy with refunds. Add Line 14 and Line 15. <sup>9</sup> Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, subtract the amount of taxes the governing body dedicated to the junior college district in 2022 from the result.	<u>ر</u> 33,355,03
7.	Total 2023 taxable value on the 2023 certified appraisal roll today. This value includes only certified values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 19). These homesteads include homeowners age 65 or older or disabled. <sup>10</sup> A. Certified values. <sup>11</sup>	s
	C. Total 2023 value. Subtract B from A.	\$ 4,359,706,36
8.	Total value of properties under protest or not included on certified appraisal roll. 12	
	A. 2023 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>13</sup>	
	B. 2023 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives school districts a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties are also not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use	
	the lower market, appraised or taxable value (as appropriate). Enter the total value not on the roll. <sup>14</sup>	
	C. Total value under protest or not certified. Add A and B.	<sub>s</sub> 119,343,90

<sup>16</sup> Tex. Tax Code \$\$26.012 and 26.0
 <sup>11</sup> Tex. Tax Code \$26.012(6)
 <sup>12</sup> Tex. Tax Code \$26.01(c) and (d)
 <sup>13</sup> Tex. Tax Code \$26.01(c)
 <sup>14</sup> Tex. Tax Code \$26.01(d)
 <sup>15</sup> Tex. Tax Code \$26.012(6)(B)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
20.	2023 total taxable value. Add Lines 17C and 18C. Subtract Line 19.	<sub>\$</sub> _3,744,667,638
21.	Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed by the school district.	s 0
22.	Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the school district after Jan. 1, 2022, and be located in a new improvement.	<sub>s</sub> _122,655,513
23.	Total adjustments to the 2023 taxable value. Add lines 21 and 22.	<sub>\$</sub> 122,655,513
24.	Adjusted 2023 taxable value. Subtract line 23 from line 20.	s_3,622,012,125
25.	2023 NNR tax rate. Divide line 16 by line 24 and multiply by \$100.	s 0.920898 /s100

#### SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. Most school districts calculate a voter-approval tax rate that is split into three separate rates.<sup>18</sup>

- 1. Maximum Compressed Tax Rate (MCR): A district's maximum compressed tax rate is defined as the tax rate for the current tax year per \$100 of valuation of taxable property at which the district must levy a maintenance and operations tax to receive the full amount of the tier one allotment.<sup>19</sup>
- Enrichment Tax Rate: <sup>20</sup> A district's enrichment tax rate is defined as any tax effort in excess of the district's MCR and less than \$0.17. The enrichment tax rate is divided into golden pennies and copper pennies. School districts can claim up to 8 golden pennies, not subject to compression, and 9 copper pennies which are subject to compression with any increases in the guaranteed yield. <sup>21</sup>
- 3. Debt Rate: The debt rate includes the debt service necessary to pay the school district's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The MCR and Enrichment Tax Rate added together make up the school district's maintenance and operations (M&O) tax rate. Districts cannot increase the district's M&O tax rate to create a surplus in M&O tax revenue for the purpose of paying the district's debt service. <sup>22</sup>

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate (disaster pennies) in the calculation this year. This adjustment will be made in Section 4 of this worksheet.

A district must complete an efficiency audit before seeking voter approval to adopt a M&O tax rate higher than the calculated M&O tax rate, hold an open meeting to discuss the results of the audit, and post the results of the audit on the district's website 30 days prior to the election. <sup>23</sup> Additionally, a school district located in an area declared a disaster by the governor may adopt a M&O tax rate higher than the calculated M&O tax rate during the two-year period following the date of the *declaration without conducting an efficiency audit.*<sup>24</sup>

Districts should review information from TEA when calculating their voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
26.	2023 maximum compressed tax rate (MCR). TEA will publish compression rates based on district and statewide property value growth. Enter the school districts' maximum compressed rate based on guidance from TEA. <sup>25</sup>	s_0.6393 /s100
27.	2023 enrichment tax rate. Enter the greater of A and B. <sup>26</sup> A. Enter the district's 2022 enrichment tax rate, minus any required reduction under Education Code Section 48.202(f)       \$             0             //\$100          B. \$0.05 per \$100 of taxable value       \$             0.05             //\$100	s_0.05_/s100
28.	<b>2023 maintenance and operations (M&amp;O) tax rate.</b> Add Lines 26 and 27. Note: M&O tax rate may not exceed the sum of \$0.17 and the district's maximum compressed rate. <sup>27</sup>	\$ <u>0.6893</u> /\$100

<sup>16</sup> [Reserved for expansion]

- <sup>17</sup> [Reserved for expansion]
- 18 Tex. Tax Code §26.08(n)
- <sup>19</sup> Tex. Edu. Code §48.2551(a)(3)
- <sup>20</sup> Tex. Tax Code §26.08(i) and Tex. Edu. Code §45.0032
   <sup>21</sup> Tex. Edu. Code §§48.202(a-1)(2) and 48.202(f)
- <sup>22</sup> Tex. Edu. Code §45.0021(a)
- <sup>23</sup> Tex. Edu. Code §11.184(b)
- 24 Tex. Edu. Code §11.184(b-1)
- 25 Tex. Edu. Code §§48.255, 48.2551(b)(1) and (b)(2)
- <sup>26</sup> Tex. Tax Code §26.08(n)(2)
   <sup>27</sup> Tex. Edu. Code §45.003(d)

Line	Voter-Approval Tax Rate Worksheet	
20		Amount/Rate
29.	Total 2023 debt to be paid with property tax revenue. Debt means the interest and principal that will be paid on debts that:	
	<ol> <li>(1) Are paid by property taxes;</li> </ol>	
	(2) Are secured by property taxes;	
	<ul><li>(3) Are scheduled for payment over a period longer than one year; and</li></ul>	
	(4) Are not classified in the school district's budget as M&O expenses.	
	e a substantia de la substante a substant	
	A. Debt includes contractual payments to other school districts that have incurred debt on behalf of this school district, if those debts	
	meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include approvide district	
	budget payments. If the governing body of a taxing unit authorized or agreed to authorize a hond warrant certificate of obligation or	
	other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. <sup>28</sup>	
	Enter debt amount:	
	B. Subtract unencumbered fund amount used to reduce total debt	
	C. Subtract state aid received for paying principal and interest on debt for facilities through	
	the existing debt allotment program and/or instructional facilities allotment program	
	D. Adjust debt: Subtract B and C from A.	, 3,093,656
30.	Certified 2022 excess debt collections. Enter the amount certified by the collector. 29	0
_		<u>s</u>
81.	Adjusted 2023 debt. Subtract line 30 from line 29D.	<sub>s</sub> 3,093,656
32.	<ul> <li>2023 anticipated collection rate. If the anticipated rate in A is lower than actual rates in B, C and D, enter the lowest rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. <sup>30</sup></li> <li>A. Enter the 2023 anticipated collection rate certified by the collector. <sup>31</sup> 98 %</li> </ul>	
	B. Enter the 2022 actual collection rate 98.01 %	
	C. Enter the 2021 actual collection rate 98.23 %	
	D. Enter the 2020 actual collection rate 97.40 %	00
_	D. Enter the 2020 actual collection rate%	98%
3.	2023 debt adjusted for collections. Divide Line 31 by Line 32.	
	Note: If the governing body of the school district governs a junior college district in a county with a population of more than two million, add the amount of taxes	
	the governing body proposes to dedicate to the junior college district in 2023 to the result.	、3,156,792
-		\$ 0,100,102
4.	2023 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	, 3,744,667,638
		3
	2023 debt rate. Divide Line 33 by Line 34 and multiply by \$100.	s_0.08_/\$100
5.	2023 debt rate. Divide Line 33 by Line 34 and multiply by \$100. 2023 voter-approval tax rate. Add Lines 28 and 35.	
5.		s 0.7693 /s100

### SECTION 3: Voter-Approval Tax Rate Adjustment for Pollution Control

A school district may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The school district's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The school district must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a school district that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
37.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. <sup>33</sup> The school district shall provide its tax assessor with a copy of the letter. <sup>34</sup>	<sub>s</sub> 0
<sup>9</sup> Tex. Ta <sup>0</sup> Tex. Ta	ax Code §26.012(7) ax Code §26.012(10) and 26.04(b) ax Code §526.04(h) (h-1) and (h-2) ax Code §52.04(h)	

<sup>33</sup> Tex. Tax Code §26.045(d)

34 Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
38.	2023 total taxable value. Enter the amount on Line 20 of the No-New-Revenue Tax Rate Worksheet.	s 3,744,667,638
39.	Additional rate for pollution control. Divide line 37 by line 38 and multiply by \$100.	s_0/\$100
40.	2023 voter-approval tax rate, adjusted for pollution control. Add line 36 and line 39.	s NA /5100

### SECTION 4: Voter-Approval Tax Rate Adjustment in Year Following Disaster

If a school district adopted a tax rate that exceeded its voter-approval tax rate without holding an election to respond to a disaster in the prior year, as allowed by Tax Code Section 26.042(e), the school district may not consider the amount by which it exceeded its voter-approval tax rate in the calculation this year. <sup>35</sup> As such, it must reduce its voter-approval tax rate for the current tax year.

This section applies to a school district in a disaster area that adopts a tax rate greater than its voter-approval tax rate without holding an election in the prior year, as provided for by Tax Code Section 26.042(e).

Line	Prior Year Disaster Adjustment Worksheet	Amount/Rate
41.	2022 adopted tax rate. Enter the rate in Line 4 of the No-New-Revenue Tax Rate Worksheet.	s_0.9346_/s100
42.	2022 voter-approval tax rate. If the school district adopted a tax rate above the 2022 voter-approval tax rate without holding an election due to a disaster, enter the voter-approval tax rate from the prior year's worksheet.	s_0/\$100
43.	Increase in 2022 tax rate due to disaster (disaster pennies). Subtract Line 42 from Line 41.	s_0/\$100
44.	2023 voter-approval tax rate, adjusted for prior year disaster. Subtract Line 43 from one of the following lines (as applicable): Line 36 or Line 40 (school districts with pollution control).	s_NA/\$100
SEC	TION 5: Total Tax Rate	

No-New-Revenue Tax Rate	0.920898 <sub>/5100</sub>
Enter the 2023 NNR tax rate from Line 25.	/3100
Voter-Approval Tax Rate	0.7693 <sub>/\$100</sub>
As applicable, enter the 2023 voter-approval tax rate from Line 36, Line 40 or Line 44. Indicate the line number used: 36	

### SECTION 6: School District Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the school district. By signing below, you certify that you are the designated officer or employee of the school district and have calculated the tax rates in accordance with requirements in Tax Code and Education Code. <sup>36</sup>

here	Thad Lasater
	Printed Name of School District Representative
sign here∳	Had to
nere	School District Representative

08/07/2023

Date

<sup>36</sup> Tex. Tax Code §26.04(c)

Form 50-859

<sup>35</sup> Tex. Tax Code §26.042(f) and Tex. Edu. Code §45.0032(d)