



TYLER COUNTY APPRAISAL DISTRICT

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THE **TRUTH** ABOUT
SCHOOL TAX RATES

Dear Taxpayer:

Many of you are being told that school boards in 1993 raised taxes between the 1992 tax year and the 1993 tax year by 185 to 200 percent. This is **NOT TRUE**.

The Texas Legislature created a new financing formula that consolidated the 1,058 school districts into 188 County Education Districts (CED) for the 1991 and 1992 tax years. These County Wide Education Districts set a tax rate for their county schools based on the total wealth, or taxable value, within their district. This rate was then applied to each taxable property as part of the school taxes. The school boards were then able to set a much lower school tax rate than previous years because of the CED levy. Each property owner paid school taxes to both the CED and to the school district.

The Supreme Court ruled in a 7 to 2 decision on January 22, 1992 that the County Education Districts were unconstitutional. The CEDs ceased to exist for the 1993 tax year.

In 1993 school districts had no choice but to revert to the previous method of calculating tax rates. That method consist of taking the total taxable value within the district, then setting a tax rate that will produce the needed revenue to operate the district.

It is very misleading, incorrect, and **NOT THE TRUTH** to say a school board raised taxes because the tax rate increased. A school board can only set a tax rate which is only part of the tax process. School Boards do not set taxable value which is one part of the tax process. School boards do not determine how many students will attend classes in any year. The number of students attending a district is a major part of the revenue needed to operate. The amount of money the State of Texas distributes to each district is also a huge factor in setting local rates.

I hope this answers your concerns.

Sincerely,

A handwritten signature in cursive script, appearing to read "Eddie Chalmers", with a long horizontal flourish extending to the right.

Eddie Chalmers, RPA, CTA, CCA
Chief Appraiser
Tyler County Appraisal District

cc: file