

**FORT WORTH INDEPENDENT SCHOOL DISTRICT  
RESOLUTION OPPOSING THE TARRANT APPRAISAL DISTRICT  
2025-2026 REAPPRAISAL PLAN**

**WHEREAS**, under Texas Education Code §§ 45.002 and .003, a school board has the duty to levy, assess, and collect annual ad valorem taxes for the maintenance of the district's schools; and

**WHEREAS**, Texas Tax Code § 6.01(b) gives the county appraisal district the statutory responsibility to appraise property in a school district for ad valorem tax purposes; and

**WHEREAS**, Texas Tax Code § 6.23(b) requires that the county assessor and collector assess and collect taxes; and

**WHEREAS**, Texas Tax Code § 23.01 states that "all taxable property is appraised at its market value as of January 1"; and

**WHEREAS**, Texas Tax Code § 1.04(7) defines "market value" based on a property's value under the "prevailing market conditions"; and

**WHEREAS**, the Tarrant Appraisal District Board of Directors ("TAD Board") approved the 2025-2026 Reappraisal Plan on August 9, 2024; and

**WHEREAS**, the Reappraisal Plan freezes residential property values in 2025 to the 2024 values and does not require reappraisal until 2027, making it impossible to accurately appraise residential property on January 1, 2025 and January 1, 2026;

**WHEREAS**, this three-year freeze on residential property values in Tarrant County cannot accurately reflect the prevailing market conditions, given the prevailing market conditions and property value growth in the North Texas region; and

**WHEREAS**, the Reappraisal Plan will harm Fort Worth ISD and Tarrant County public schools because they will not receive full funding on the years the residential properties are not reappraised; and

**WHEREAS**, the Reappraisal Plan may result in the state reducing funding to Fort Worth ISD, thereby penalizing the District and its students for the TAD Board's failure to accurately appraise property with a frequency that reflects actual market conditions in the North Texas region; and

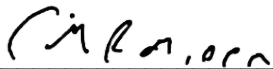
**WHEREAS**, the Reappraisal Plan will ultimately harm Fort Worth ISD's maintenance & operations budget and its interest & sinking budget, likely requiring the District to reduce programs and educational opportunities to students; and

**WHEREAS**, the Reappraisal Plan will harm taxpayers and result in a spike to homeowners' property taxes when they are finally appraised in 2027;

**NOW, THEREFORE, BE IT RESOLVED** that the Fort Worth ISD Board of Trustees strongly opposes the Tarrant Appraisal District's 2025-2026 Reappraisal Plan, as adopted on August 9, 2024; and

**LET IT BE FURTHER RESOLVED** that the Fort Worth ISD Board of Trustees urges the Tarrant Appraisal District Board to revise the 2025-2026 Reappraisal Plan to prevent its harmful and irreversible consequences to Fort Worth ISD's students, staff, and community.

**APPROVED** on August 20, 2024 by the Fort Worth ISD Board of Trustees.



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By: Dr. Camille Rodriguez  
President, Board of Trustees



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Anael Luebanos  
Secretary, Board of Trustees