Texas Education Agency

Commissioner Mike Morath

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September 26, 2025

Subject: 2024-2025 Near-final Excess Local Revenue (Recapture)

The 2024-2025 school year near-final *Cost of Recapture (COR)* report and related reports are now available on the TEA School District State Aid Reports website at https://tealprod.tea.state.tx.us/Tea.FspReports.Web under the "Foundation Allotment Reports (M&O State Aid)" menu. The *COR* report includes the district's final enrollment, entitlement, local share under the Texas Education Code, Chapter 48, final state certified property values for tax year 2024, adopted maintenance and operations (M&O) tax rate for tax year 2024, M&O taxes collected for 2024-2025, and any other necessary corrections or updates.

If your district owes a near-final recapture balance for the 2024-2025 school year, please remit the balance on or before **October 15, 2025**.

To view your district's recapture balance:

1. Visit the TEA School District State Aid Reports website.
2. From the "Payments Reports" menu, select "Payment Ledgers" from the dropdown.
3. Select school year 2024–2025.
4. Enter your district's name or county district number.
5. Select "Recapture" as the ledger type.

Please make the payment electronically via wire transfer or ACH using the respective payment instructions posted on the Excess Local Revenue web page, listed under "Payment Instructions" at https://tea.texas.gov/finance-and-grants/state-funding/excess-local-revenue.

Provide the district name and county district number on the reference line for a wire transfer and in the addenda record for an ACH payment. According to the instructions, be sure to also indicate the TEA as the recipient and that the transaction is a recapture payment. Once payment is received, the amount will be credited to your district's Recapture payment ledger.

If you have any questions, please email recapture@tea.texas.gov or contact Kim Wall at (512) 463-4809.

Sincerely,

Sara Kohn

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