



## **AGENDA**

### **BOARD OF TRUSTEES**

#### **SPECIAL MEETING**

**August 6, 2025**

**3:30 PM**

**3100 Main Street, 2nd Floor Auditorium, Houston, Texas 77002**

**NOTICE OF A SPECIAL MEETING  
OF THE BOARD OF TRUSTEES**

**HOUSTON COMMUNITY COLLEGE**

**August 6, 2025**

Notice is hereby given that the Board of Trustees of Houston Community College will hold a Special Meeting on Wednesday, August 6, 2025 at 3:30 PM, or after, and from day to day as required, at 3100 Main Street, 2nd Floor Auditorium, Houston, Texas 77002. The items listed in this Notice may be considered in any order at the discretion of the Chair or Board and items listed for closed session may be discussed in open session and vice versa as permitted by law. The Board may take final action with regard to items listed in this Notice without further action at a Regular Board Meeting.

**I. Call to Order**

- A. Opportunity for Public Comments

**II. Topics For Discussion and or Action**

- A. Adopt Resolution for Name Change to Houston City College
- B. Order Calling for Trustee Elections to be held on Tuesday, November 4, 2025; and Making Other Provisions Related to the Subject
- C. Review the Tax Rate Adoption Process for Tax Year 2025 (FY 2026) and Review the Calculated and Proposed Tax Rates
- D. Review the 2025 Preliminary Tax Rate and Announce the Timeline for the Public Hearing and Final Adoption of 2025 Tax Rate (FY 2026)
- E. Designate Official to Calculate Tax Rates for Tax Year 2025 (FY 2026)

**III. Adjournment to closed or executive session pursuant to Texas Government Code Sections 551.071; 551.072 and 551.074, the Open Meetings Act, for the following purposes:**

**A. Legal Matters**

Consultation with legal counsel concerning pending or contemplated litigation, a settlement offer, or matters on which the attorney's duty to the System under the Texas Disciplinary Rules of Professional Conduct clearly conflicts with the Texas Open Meetings Laws.

- 1. Discuss Quarterly Control and Compliance Attestation

**B. Personnel Matters**

Deliberate the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer, employee or board member to hear complaints or changes against an officer, employee or board member unless the officer, employee or board member who is the subject of the deliberation

or hearing requests a public hearing.

**C. Real Estate Matters**

Deliberate the purchase, exchange, lease, or value of real property for Agenda items if deliberation in an open meeting would have a detrimental effect on the position of the System in negotiations with a third person.

**IV. Additional Closed or Executive Session Authority**

If, during the course of the meeting covered by this Notice, the Board should determine that a closed or executive meeting or session of the Board should be held or is required in relation to any items included in this Notice, then such closed or executive meeting or session as authorized by Section 551.001 et seq. of the Texas Government Code (the Open Meetings Act) will be held by the Board at that date, hour and place given in this Notice or as soon after the commencement of the meeting covered by the Notice as the Board may conveniently meet in such closed or executive meeting or session concerning:

Section 551.071 - For the purpose of a private consultation with the Board's attorney about pending or contemplated litigation, a settlement offer, or matters on which the attorney's duty to the System under the Texas Disciplinary Rules of Professional Conduct clearly conflicts with the Texas Open Meetings Laws.

Section 551.072 - For the purpose of discussing the purchase, exchange, lease or value of real property if deliberation in an open meeting would have a detrimental effect on the position of the governmental body in negotiations with a third person.

Section 551.073 - For the purpose of considering a negotiated contract for a prospective gift or donation to the System if deliberation in an open meeting would have a detrimental effect on the position of the System in negotiations with a third person.

Section 551.074 - For the purpose of considering the appointment, employment, evaluation, reassignment, duties, discipline or dismissal of a public officer, employee or board member to hear complaints or charges against an officer, employee or board member unless the officer, employee or board member who is the subject of the deliberation or hearing requests a public hearing.

Section 551.076 - To consider the deployment, or specific occasions for implementation of security personnel or devices, or a security audit.

Section 551.082 - For the purpose of considering discipline of a student or to hear a complaint by an employee against another employee if the complaint or charge directly results in a need for a hearing, unless an open hearing is requested in writing by a parent or guardian of the student or by the employee against whom the complaint is brought.

Section 551.084 - For the purpose of excluding a witness or witnesses in an investigation from a hearing during examination of another witness in the investigation. Should any final action, final decision, or final vote be required in the opinion of the Board with regard to any matter considered in such closed or

executive meeting or session, then such final action, final decision, or final vote shall be at either:

A. The open meeting covered by this Notice upon the reconvening of the public meeting, or

B. At a subsequent public meeting of the Board upon notice thereof, as the Board shall determine.

**V. Reconvene in Open Meeting**

**VI. Adjournment**

**CERTIFICATE OF POSTING OR GIVING NOTICE**

On this **1st day of August 2025**, this Notice was posted at a place convenient to the public and readily accessible at all times to the general public at the following locations: (1) the HCC Administration Building of the Houston Community College, 3100 Main, First Floor, Houston, Texas 77002 and (2) the Houston Community College's website: [www.hccs.edu](http://www.hccs.edu).

Posted By:

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Sharon R. Wright  
Director, Board Services

# ACTION ITEM

**Meeting Date:** August 6, 2025

## Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
A.	Adopt Resolution for Name Change to Houston City College	Dr. Margaret Ford Fisher Dr. Nicole Montgomery Dr. Andrea BurrIDGE

### RECOMMENDATION

Approve adoption of the Resolution approving the change of name of the Houston Community College System to Houston City College and authorizing the Chancellor to take all action necessary to implement the name change and registration of trademarks for Houston City College.

### COMPELLING REASON AND BACKGROUND

Houston Community College has grown significantly since 1971 as a small college that began at the Houston Technical Institute on the campus of the San Jacinto High School with 5,711 students, who were enrolled in occupational and technical education to expansive growth today. Today, HCC educates and trains over 90,000 students who are enrolled in occupational, technical, and academic classes -- within the nine geographic districts, surrounding communities, as well as locations in the state of Texas, nationally, and abroad.

HCC has expanded its footprint and prominence in many ways. The administration believes the rebranding will allow the College to achieve multiple goals to include continuing a community-driven focus and preserve HCC's legacy, while allowing the institution to evolve to meet the complex needs of today's students and workforce and position the College for the future.

According to Section 130.0051 of the Texas Education Code, as amended, the Board of Trustees of Houston Community College System is empowered by resolution duly adopted to change the name of the College.

Additionally, such name change to Houston City College shall be conditioned and effective upon final approval of single accreditation of Houston City College by the Southern Association of Colleges and Schools Commission on Colleges ("SACSCOC").

### FISCAL IMPACT

Anticipated using allocated funding in the FY25 and FY26 approved budgets.

### LEGAL REQUIREMENT

Texas Education Code, Section 130.0051.

### STRATEGIC ALIGNMENT

*1. Student Success, 3. Academic Rigor , 4. Community Investment , 5. College of Choice*

**ATTACHMENTS:**

Description	Upload Date	Type
Name Change Resolution	7/30/2025	Resolution Letter

**This item is applicable to the following:**

Central, Coleman, Northeast, Northwest, Southeast, Southwest, District, Online

# RESOLUTION APPROVING THE CHANGE OF NAME OF THE HOUSTON COMMUNITY COLLEGE SYSTEM TO HOUSTON CITY COLLEGE AND AUTHORIZING REGISTRATION OF TRADEMARKS

WHEREAS, pursuant to Section 130.0051 of the Texas Education Code, as amended, the Board of Trustees of Houston Community College System, which is also known as Houston Community College, and Houston Community College System District (collectively referred to as “College” and “Houston Community College System”) is empowered by resolution duly adopted to change the name of the College; and

WHEREAS, it is the desire of this Board that such name shall be so changed from the Houston Community College System to Houston City College;

WHEREAS, it is the desire of this Board that such name change to Houston City College shall be conditioned and effective upon final approval of single accreditation of Houston City College by the Southern Association of Colleges and Schools Commission on Colleges (“SACSCOC”);

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE HOUSTON COMMUNITY COLLEGE SYSTEM THAT:

Section 1. That acting under the authority of Section 130.0051 of the Texas Education Code, as amended, the name of the Houston Community College System, which is also known as Houston Community College, and Houston Community College System District (collectively referred to as “College” and “Houston Community College System”), is hereby changed to Houston City College.

Section 2. That the change of name, as above recited, shall in no way affect the legal liabilities or obligations under any contracts, commitments or bonds heretofore issued by the College and Houston City College shall fully honor said commitments as if they had originally been made in the name of Houston City College. All delinquent taxes and those that are currently being collected and levied by virtue of orders heretofore entered for the year 2025 shall be collected and assessed in accordance with the current contractual agreement between the College and Harris Central Appraisal District and Fort Bend Central Appraisal District and their applicable respective Tax Assessor(s) and Collector(s).

Section 3. That upon the adoption of this Resolution, the Secretary of the Board of Trustees is hereby requested to certify to five copies of said Resolution and, upon final approval of single accreditation of Houston City College by the SACSCOC, forward one certified copy to Harris Central Appraisal District, one certified copy to Fort Bend Central Appraisal District, one certified copy to the College’s Chancellor, one certified copy to the College’s CFO for observance, and one certified copy to the College’s General Counsel for observance.

Section 4. That this Resolution is conditioned upon and effective upon final approval of single accreditation of Houston City College by the SACSCOC.

Section 5. That in addition thereto, the Chancellor is hereby authorized and directed to file a certified copy of this Resolution with the Texas Higher Education Coordinating Board upon final approval of single accreditation of Houston City College by the SACSCOC.

Section 6. That in addition thereto, the Chancellor is hereby authorized to file all necessary paperwork to register the trademark and copyrights for Houston City College for educational services. Furthermore, this Resolution ratifies, approves, and adopts the filing of a U.S. Intent-to-Use Trademark Application for the word mark HOUSTON CITY COLLEGE, as the Board had a bona fide intention, at least at the time of its filing on June 20, 2025, and the Houston Community College System was entitled to use the word mark HOUSTON CITY COLLEGE in commerce on or in connection with re-branding of Houston Community College System's educational services, namely, providing courses of instruction at the public junior college level ( the "Intended Use"). The Board hereby determines that the U.S. Intent-to-Use Trademark Application for the word mark HOUSTON CITY COLLEGE for the Intended Use is fair to, advisable, and in the best interests of the Houston Community College System, and that the Chancellor, in her capacity, was authorized and directed to file and is authorized and directed to prosecute the U.S. Intent-to-Use Trademark Application for the word mark HOUSTON CITY COLLEGE for the Intended Use.

Section 7. That in accordance with the aforementioned authority, the name change to Houston City College made shall become effective upon final approval of single accreditation by the SACSCOC and the subsequent filing of this Resolution with the Texas Higher Education Coordinating Board, and thereupon all references to the Houston Community College System in all official actions, communications and records shall be by use of such new name, Houston City College.

[Signatures on following page]



PASSED, APPROVED, and ADOPTED this 6<sup>th</sup> day of August, 2025.

HOUSTON COMMUNITY COLLEGE SYSTEM

By: \_\_\_\_\_  
Eva L. Loreda, Chair  
Board of Trustees

Attest:

I, Sean Cheben, Secretary of the Board of Trustees of the Houston Community College System, do certify that the above resolution was duly adopted by the Board of Trustees of the Houston Community College System on Wednesday, August 6, 2025, and that the same has been duly enrolled in the Minutes of the College, and has not been modified or rescinded by action of the Board of Trustees since the date of its enactment.

By: \_\_\_\_\_  
Sean Cheben, Secretary  
Board of Trustees

# ACTION ITEM

**Meeting Date:** August 6, 2025

## Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
B.	Order Calling for Trustee Elections to be held on Tuesday, November 4, 2025; and Making Other Provisions Related to the Subject	Dr. Margaret Ford Fisher Dr. Nicole Montgomery

### RECOMMENDATION

Approve the Order Calling for Trustee Elections on November 4, 2025, in Trustee geographic districts I, II, and VII for the Houston Community College System.

### COMPELLING REASON AND BACKGROUND

The Board is required to comply with State law in calling the elections. The attached Resolution is the official action of the Board that calls for Trustee elections for geographic districts I, II, and VII.

### FISCAL IMPACT

Election costs in Harris County were previously charged at a rate of \$2.05 per registered voter. The County now allocates the actual costs of elections to entities based on the number of registered voters in the applicable entity compared to the number of registered voters in all participating entities. At this time, the County has not provided a cost estimate for the election, but the County has advised that estimated costs will be available on or about September 10, 2025.

### LEGAL REQUIREMENT

Pursuant to Chapter 130 of the Texas Education Code, Chapter 144 of the Texas Election Code, and the Federal Voting Rights Act of 1965, as amended.

### STRATEGIC ALIGNMENT

*1. Student Success, 4. Community Investment , 5. College of Choice*

#### ATTACHMENTS:

Description	Upload Date	Type
Resolution_Order Calling for Trustee Elections	7/29/2025	Attachment

#### This item is applicable to the following:

Central, Coleman, Northeast, Northwest, Southeast, Southwest, District, Online

**ORDER CALLING TRUSTEE ELECTION FOR TRUSTEE DISTRICTS I, II, AND VII; MAKING PROVISIONS FOR THE CONDUCT AND THE GIVING OF NOTICE OF THE ELECTION; AUTHORIZING ONE OR MORE ELECTION CONTRACTS WITH HARRIS AND FORT BEND COUNTIES; AND CONTAINING OTHER PROVISIONS RELATED THERETO**

WHEREAS, the Board of Trustees (the “Board”) of the Houston Community College System (the “College”) deems it necessary to call a trustee election for geographic districts I, II, and VII (“Trustee Districts I, II, and VII” and each being a “Trustee District”) pursuant to Chapter 130, Texas Education Code, Chapter 144, Texas Election Code, and the Federal Voting Rights Act of 1965, as amended, to be held on November 4, 2025 (the “Election”); and

WHEREAS, the Board, pursuant to the applicable provisions of the Texas Election Code, intends to conduct a joint election with other political subdivisions within Harris and Fort Bend Counties (collectively, the “Counties”) and contract with the Harris County Clerk (the “Harris County Elections Official”) and/or the Fort Bend County Elections Administrator (the “Fort Bend County Elections Official” and together with the Harris County Elections Official, the “County Elections Officials”) in connection with the Election; and

WHEREAS, the Board finds and declares that the meeting at which this Order is considered is open to the public, and that public notice of the time, place, and purpose of the meeting was given, as required by Chapter 551, Texas Government Code, as amended.

**NOW, THEREFORE, BE IT ORDERED BY THE BOARD OF TRUSTEES OF THE HOUSTON COMMUNITY COLLEGE SYSTEM:**

**Section 1.** The statements contained in the preamble of this Order are true and correct and are hereby adopted as findings of fact and as a part of the operative provisions hereof.

**Section 2.** The Election shall be held on November 4, 2025 (“Election Day”) in and for Trustee Districts I, II, and VII to elect a qualified person to the position of Trustee for each of such Trustee Districts. Such positions are to be filled for a term of office that shall commence on January 1, 2026 and shall continue through December 31, 2031.

**Section 3.** Any registered voter residing in Trustee Districts I, II, and VII and desiring election to a position on the Board shall, not later than 5:00 p.m. Houston, Texas time on the seventy-eighth (78th) day prior to the date of the Election, which falls on Monday, August 18, 2025, file with the Board written notice announcing his or her candidacy. Such candidate shall request in the manner provided by law that the candidate’s name be placed on the official ballot as a candidate in the Trustee District in which the candidate resides. Candidates may alternatively file a declaration of write-in candidacy not later than 5:00 p.m. Houston, Texas time on the seventy-fourth (74th) day prior to the date of the Election, which falls on Friday, August 22, 2025.

**Section 4.** Candidates in the Election shall be voted upon and elected only by the qualified voters residing within the applicable Trustee District. The names of the candidates for each Trustee District shall be arranged by ballot drawing conducted in accordance with applicable law. The candidates shall be elected by majority vote, as provided for by law; and the results of the Election shall be canvassed by the Board during the period provided by law. In the event that no candidate receives a majority of the vote in a particular Trustee District, the Board will order a runoff for such Trustee District pursuant to the relevant portions of the Texas Election Code. The names of the candidates that shall be placed on the ballot for any runoff election in a Trustee District shall be the names of the two (2) candidates who received the highest and second highest number of votes in that Trustee District's general election.

**Section 5.** The hours during which the polling places shall be open for voting on November 4, 2025, shall be from 7:00 a.m. to 7:00 p.m. The election precincts for the Election shall consist of the territory within the boundaries of Trustee Districts I, II, and VII situated within all or part of one or more Harris County and Fort Bend County election precincts, which bear the precinct numbers set forth in Exhibit A-1 and Exhibit A-2 attached hereto and incorporated herein.

**Section 6.** Early voting by personal appearance shall be held at the locations, at the times, and on the days set forth in Exhibit B-1 and Exhibit B-2 attached hereto, or at such other locations, times and days as hereinafter may be designated by the County Elections Officials. The Chancellor of the College, General Counsel and/or their designees (collectively, the "Authorized Representatives") are hereby authorized to revise the exhibits attached hereto as may be necessary to reflect designations made by the County Elections Officials following adoption of this Order.

The County Elections Officials described in Exhibit C attached hereto are hereby designated as the Early Voting Clerk to perform those functions for the College's voters who are qualified under state and federal law. Applications for ballots to be voted by mail should be delivered to the County Elections Officials at the address provided in Exhibit C attached hereto. Applications for ballots by mail must be received no later than 5:00 p.m. or the close of business, whichever is later, on Friday, October 24, 2025.

**Section 7.** The College may participate in a joint election with other participating governmental entities in the Counties that are also holding elections on Election Day and will contract with the Counties for election services. The Board hereby authorizes the Authorized Representatives to, on behalf of the College, execute, deliver and perform one or more joint election contracts with the Counties for election services in connection with the Election (collectively, the "Election Agreement(s)").

**Section 8.** Prior to Election Day, the election judges, clerks, and other personnel necessary for conducting the Election will be appointed by the County Elections Officials, and the election judges and alternate judges may be changed and the polling places may be combined for some precincts, pursuant to the decision of the County Elections Officials. The County Elections Officials shall also be responsible for establishing the central counting station for the ballots cast in the Election and appointing the personnel necessary for such station. The Board hereby authorizes the Chancellor of the College to appoint any such other officials not designated herein

or appointed by the County Elections Officials as are necessary and appropriate to conduct the Election in accordance with the Texas Elections Code.

**Section 9.** Notice of the Election shall be given in the manner required by law. Without limiting the generality of the immediately preceding sentence, all notices shall be translated and provided in each language required by applicable law.

**Section 10.** The College's website is located at: <https://www.hccs.edu/>. More information regarding the Election may be found at: <https://www.hccs.edu/about-hcc/board-of-trustees/board-information/trustee-elections/>.

**Section 11.** The Election shall be held in accordance with the Texas Election Code, except as modified by the Texas Education Code and the Federal Voting Rights Act of 1965, including particularly Chapter 272, Texas Election Code pertaining to bilingual voters.

**Section 12.** The Authorized Representatives in consultation with Leon Alcala, PLLC, as the College's Elections Counsel, are hereby authorized and directed to take all actions necessary to comply with the provisions of the Texas Election Code, the Texas Education Code, and the Federal Voting Rights Act of 1965 in carrying out and conducting the Election, whether or not expressly authorized herein. Without limiting the generality of the immediately preceding sentence, such authorization shall specifically include the authority to: (a) make revisions to this Order or the exhibits hereto necessary or appropriate to comply with the Election Agreement(s) and applicable law and to carry out the intent hereof, (b) provide any and all notices deemed necessary and appropriate for the conduct of the Election, including all physical and website notices and newspaper publications, (c) obtain all necessary translations for notices and other materials deemed necessary or appropriate for the Election, (d) take such actions as may be deemed necessary or appropriate to comply with the requirements of the Counties and the Election Agreement(s), and (e) pay or reimburse for any and all necessary and reasonable costs of the foregoing or any other necessary and reasonable costs of conducting the Election in accordance with the provisions of the Texas Election Code, the Texas Education Code, the Federal Voting Rights Act of 1965 and the Election Agreement(s).

**Section 13.** The College is in the process of obtaining approval to change its name to "Houston City College". If and when the College receives all necessary approvals for such name change and such name change takes effect, the Authorized Representatives are hereby authorized and directed to implement such name change in connection with the Election. Without limiting the generality of the foregoing, such authorization and direction shall include, but not be limited to, modifying the ballot, Election Agreement(s), election notices and all other agreements, notices and instruments related to the Election to reflect such name change. To the extent that such name change takes effect at a time such that the ballot or any other such item cannot be changed to reflect such name change pursuant to limitations in the Election Code or otherwise, the ballot or other item may reflect the College's current name and such discrepancy shall have no impact on the outcome of the Election.

**Section 14.** If any provision, section, subsection, sentence, clause, or any phrase of this Order, or the application of same to any person or set of circumstances is for any reason held to be

unconstitutional, void, invalid, or unenforceable, neither the remaining portions of this Order nor their application to other persons or sets of circumstances shall be affected thereby, it being the intent of the Board in adopting this Order that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness, invalidity, or unenforceability of any other portion hereof, and all provisions of this Order are declared to be severable for that purpose.

*[Signature page follows]*

PASSED, APPROVED, AND ADOPTED this August 6, 2025.

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Chair, Board of Trustees  
Houston Community College System

ATTEST:

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Secretary, Board of Trustees  
Houston Community College System

(SEAL)

**EXHIBIT A-1<sup>1</sup>**  
**Harris County Voters – Voting Precincts and Election Day Voting Information**

Harris County participates in the countywide polling place program. Voters within Harris County may cast their votes at any polling place listed below from 7:00 a.m. to 7:00 p.m. on Tuesday, November 4, 2025.

Election Day Polling Places and Precincts					
Precinct	Location	Address	Voting Room	City	Zip

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<sup>1</sup> The Authorized Representatives are authorized to complete this Exhibit with information provided by Harris County upon receipt.



**EXHIBIT A-2<sup>2</sup>**

**Fort Bend County Voters – Voting Precincts and Election Day Voting Information**

Fort Bend County participates in the countywide polling place program. Voters within Fort Bend County may cast their votes at any polling place listed below from 7:00 a.m. to 7:00 p.m. on Tuesday, November 4, 2025.

**Election Day Polling Places and Precincts**

<b>Precinct</b>	<b>Location</b>	<b>Address</b>	<b>Voting Room</b>	<b>City</b>	<b>Zip</b>

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<sup>2</sup> The Authorized Representatives are authorized to complete this Exhibit with information provided by Fort Bend County upon receipt.

**EXHIBIT B-1**  
**Harris County Early Voting Information**<sup>3</sup>

**Main Early Voting Polling Place**

<b>Precinct</b>	<b>Location</b>	<b>Address</b>	<b>Voting Room</b>	<b>City</b>	<b>Zip</b>

**Branch Early Voting Polling Places**

<b>Precinct</b>	<b>Location</b>	<b>Address</b>	<b>Voting Room</b>	<b>City</b>	<b>Zip</b>

**Early Voting Hours of Operation**

<b>Dates</b>	<b>Hours</b>
Monday (10/20/2025) – Saturday (10/25/2025)	7:00 am - 7:00 pm
Sunday (10/26/2025)	12:00 pm - 7:00 pm
Monday (10/27/2025) – Friday (10/31/2025)	7:00 am - 7:00 pm

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<sup>3</sup> The Authorized Representatives are authorized to complete this Exhibit with information provided by Harris County upon receipt.

**EXHIBIT B-2**  
**Fort Bend County Early Voting Information**<sup>4</sup>

**Main Early Voting Polling Place**

<b>Precinct</b>	<b>Location</b>	<b>Address</b>	<b>Voting Room</b>	<b>City</b>	<b>Zip</b>

**Branch Early Voting Polling Places**

<b>Precinct</b>	<b>Location</b>	<b>Address</b>	<b>Voting Room</b>	<b>City</b>	<b>Zip</b>

**Early Voting Hours of Operation**

<b>Days</b>	<b>Dates</b>	<b>Hours</b>

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<sup>4</sup> The Authorized Representatives are authorized to complete this Exhibit with information provided by Fort Bend County upon receipt.

**EXHIBIT C**  
**Early Voting Clerk**

***Harris County Voters***

**Name:** Ms. Teneshia Hudspeth (or the successor Harris County Clerk)

**Official Mailing Address:** Harris County Clerk's Office Elections Department, P.O. Box 1148, Houston, TX 77251-1148

**Physical Address:** Harris County Clerk's Office Elections Department, 15600 Morales Road, Houston, TX 77032

**E-mail Address:** [BBM@vote.hctx.net](mailto:BBM@vote.hctx.net)

**Phone Number:** (713) 755-6965

**Fax Numbers:** (713) 755-4983

**Website Address:** <https://www.harrisvotes.com/>

***Fort Bend County Voters***

**Name:** Mr. John Oldham (or the successor Fort Bend County Elections Administrator)

**Official Mailing Address:** Fort Bend County Elections Administrator, 301 Jackson Street, Richmond, TX 77469

**Physical Address:** Fort Bend County Elections Administrator, 3730 Bamore Road, Rosenberg, TX 77471

**E-mail Address:** [vote@fbctx.gov](mailto:vote@fbctx.gov)

**Phone Number:** (281) 341-8670

**Fax Numbers:** (281) 341-4418

**Website Address:** <https://www.fortbendcountytexas.gov/government/departments/elections-voter-registration>

# REPORT ITEM

**Meeting Date:** August 6, 2025

## Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
C.	Review the Tax Rate Adoption Process for Tax Year 2025 (FY 2026) and Review the Calculated and Proposed Tax Rates	Dr. Margaret Ford Fisher Dr. Sherry Hawn Linebarger Goggan Blair & Sampson, LLP

### DISCUSSION

Review of the tax rate adoption process enacted following the 86th legislative session, and timeline for the Board of Trustees' adoption of the tax year 2025 (FY2026) rates. Review the calculated No-New-Revenue-Rate (NNRR) and Voter-Approval-Rate (VAR) and recommend the proposed tax rate needed to fund the FY2026 approved budget.

### COMPELLING REASON AND BACKGROUND

- The Operating Budget based on the estimated tax rate is partially supported by Maintenance and Operations tax revenues. In addition, the general obligation and maintenance bonds interest and principal payments are payable from the Debt Service tax revenues.
- Several changes were made during the 86th Legislative session to the required process including the timing for adoption of the tax rate and posting of required notices and communications. HCC and other junior colleges and hospital districts are now considered Special Taxing Districts.

### FISCAL IMPACT

The total estimated tax revenues for FY2026 from the Maintenance and Operations rate and Debt Service rates are \$242.3 million and \$37.4 million, respectively, net after collections.

### LEGAL REQUIREMENT

Chapter 26 of the Property Tax code requires taxing units to comply with the Truth-in-Taxation statutes in adopting their tax rates.

### STRATEGIC ALIGNMENT

*1. Student Success, 4. Community Investment , 5. College of Choice*

#### ATTACHMENTS:

Description	Upload Date	Type
Tax Rate Adoption Presentation	7/18/2025	Presentation

**This item is applicable to the following:** District

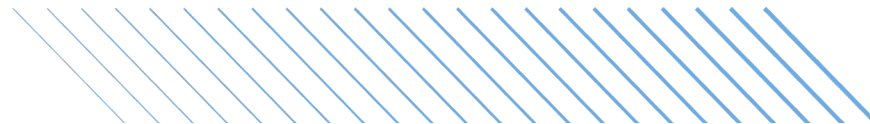


# Truth-in-Taxation Update

Houston Community College

Blair Riley

August 2025



- HCC has been a Linebarger client for over 20 years
- Our comprehensive legal services and collection program includes every part of the delinquent collection process
- Professional collectors, many of whom are bilingual
- Experienced attorneys to oversee all aspects of the collection program
- Our HCC Team is led by Linebarger partner Trey Stone with A'Shunte Cashaw as the area manager



# Texas Constitution and Tax Code Chapter 26

## Four Guiding Principles of TNT

- 1. Taxpayers** have right to know of property value increases and estimated taxes
- 2. Taxing units** have the obligation to calculate and publish rate before adoption;  
taxpayer may file injunction to stop rate adoption
- 3. Taxing units** have the obligation to publish notices and hold hearings regarding  
increases; taxpayer may file injunction to stop tax collection (15 days after tax rate  
adoption)
- 4. Voters** have the right to tax rate rollback/ voter-approval election when increasing  
M&O revenue over certain threshold



# TNT Steps

Draft budget

Calculate benchmark tax rates:  
No-new-revenue rate (NNR)  
Voter-approval tax rate (VATR)

Publish notices and  
website information

Hold hearings

Adopt tax rate by  
deadline

Hold any required elections  
(uniform election date)

Designated Officer or Employee  
Calculates Benchmark Tax Rates

## No-New - Revenue Tax Rate

- Same revenue as last year  
(excludes new improvements)

## Voter-Approval Tax Rate

- Same revenue as last year plus M&O  
growth

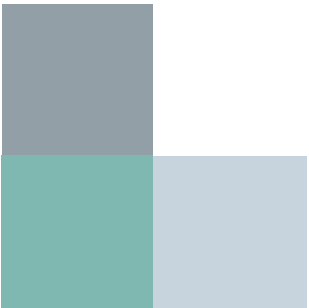
# Special Taxing Units Elections

- Includes junior college districts
- Special taxing units have an 8% M&O growth for voter-approval tax rate
- Adopting tax rate above voter-approval tax rate automatically triggers election on uniform election date in November (no voter petition required)
- Disasters: No election required next year if Governor declared disaster last year caused increased expenditure (not drought or pandemic/epidemic)
- If no election conducted due to disaster, next year's voter-approval tax rate lowered by emergency revenue rate

***\*2025 is the last year allowed to skip an election due to disaster***

# Debt

- Collector certifies to taxing unit the anticipated collection rate
- Anticipated collection rate cannot be lower than the actual collection rate in any of the 3 most recent years
- Anticipated collection rate can be greater than 100% for the purpose of TNT calculations



# Before Hearing/Rate Adoption

- Certification of TNT worksheets before:
  - Submitting NNR and VATR to governing body
  - Adopting tax rates
- Update chief appraiser database as information becomes available;
- May not hold public hearing or meeting to adopt tax rate until **fifth** day after:
  - Aug. postcard delivered for estimated taxes;
  - tax rates, public meeting/hearing information, and TNT worksheet publicly available in transparency database (*chief appraiser 3 business days*)

# August CAD NOTICE

## Notice of Estimated Taxes

Form 50-313

Visit [Texas.gov/PropertyTaxes](https://texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information regarding the amount of taxes that each entity that taxes your property will impose if the entity adopts its proposed tax rate. Your local property tax database will be updated regularly during August and September as local elected officials propose and adopt the property tax rates that will determine how much you pay in property taxes.

You may request the same information from the assessor of each taxing unit for your property, by requesting their contact information from your county's assessor at:

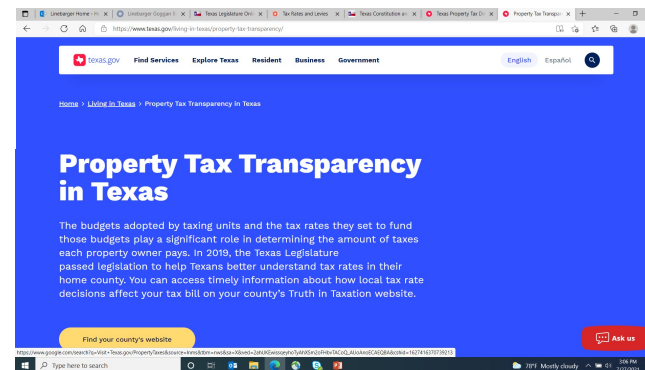
County's Assessor \_\_\_\_\_

Contact Name \_\_\_\_\_

Address \_\_\_\_\_

Address \_\_\_\_\_

Phone Number \_\_\_\_\_



*Texas.gov/PropertyTaxes*

# Transparency Database

## Harris Taxes | Truth-in-Taxation

Please be advised that the value shown on the website will not reflect the final value of your property for this tax year until the account is certified. If your value on this site is currently zero, it could mean the account has not been certified or qualifies for a total exemption.

Truth-in-Taxation is a concept embodied in the Texas Constitution that requires local taxing units to make taxpayers aware of tax rate proposals and to afford taxpayers the opportunity to roll back or limit tax increases.

Creating a budget and adopting a property tax rate to support that budget are major functions of a taxing unit's governing body. This is accomplished by following Truth-in-Taxation requirements to ensure the public is informed of any increases. The type of taxing unit determines its applicable [Truth-in-Taxation requirements](#).

This website provides information concerning the property taxes that may be imposed on your property by local taxing units, the dates and locations of any public hearings on the tax rates of the taxing units, and the dates and locations of meetings of the governing bodies of the taxing units to vote on the tax rates, together with other important property tax information.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

Please note: The Texas Legislature does not set the tax amount of your local taxes. Your property tax burden is decided by your locally elected officials (school trustees, city council, county commissioners, et al) and all inquiries concerning your taxes should be directed to those officials.



Update information as it becomes available

### Tax rates

- No-new-revenue rate
- Voter-approval tax rate
- Proposed tax rate

### Estimate of Taxes (calculated)

- Taxes if taxing unit adopts no-new-revenue rate
- Taxes if proposed rate adopted
- Difference in estimate of taxes from the two different rates

### Public hearing/meeting on tax rate

- Date, time, location

Q Search for any name or address, for example "William B Travis on 1100 Congress Ave"



SEARCH

No Rows To Show

### Other information

- TNT worksheets
- Email for taxing unit to receive comments on proposed rate; form on database to allow taxpayer opinion on proposed tax rate
- Link to taxing unit website

## Before Hearing/Rate Adoption *Hearing Notice*

- Notice of public hearing or Notice of meeting to adopt tax rate
  - ❖ 26.06 public hearing (public participation) if proposed rate > NNR or VATR
  - ❖ Otherwise, meeting to adopt tax rate
- Publish notice at least 5 days before hearing/meeting
- Mailed; or quarter page newspaper notice and website homepage
- Wording depends on proposed rate
- Supplemental notice requirements for 26.06 public hearings; 7 day notice for website/tv
- 72 hours before meeting; deadline to post for Open Meetings Act
  - \*as of Sept. 1 this changes to 3 business days***



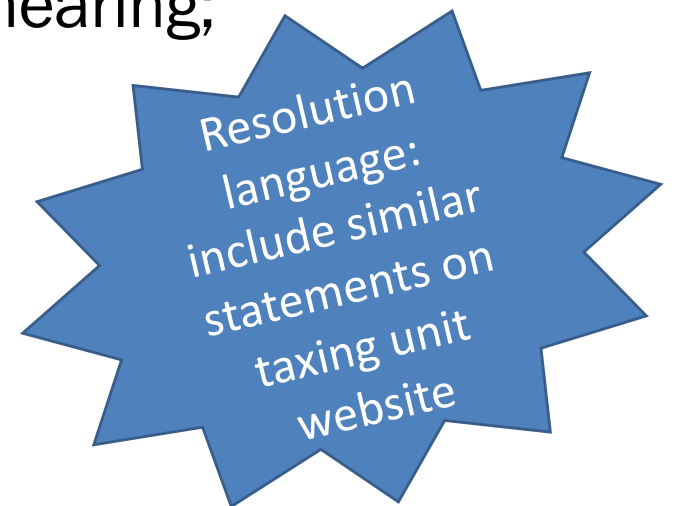


# Rate Adoption-Deadline

- Before Sept. 30 or 60 days after roll certification
- Exception if adopting rate above voter-approval tax rate
  - 71 days before November uniform election date (August 25, 2025)
  - deadline to order an election is 78 days prior to election (August 18, 2025)

# Rate Adoption-Hearing

- Adopt rate at 26.06 public hearing; or meeting
- If rate not adopted at first 26.06 hearing; second hearing announced at first hearing (date/time/location) and must not be later than seven days after first public hearing;
- Separate vote on budget and tax rate
- If rate exceeds no-new-revenue rate:
  - Record vote
  - Voting threshold of 60%
  - Motion language
  - Resolution language (if raising M&O taxes or rate > NNR M&O)



## HCCS Website

### Contact Information

Taxing unit (mailing address, email, telephone number)

Name of each governing body member; and contact information if different from taxing unit

### Budget

Two past years; current

% and \$ change from last year

Last 2 years and current property tax revenue for M&O / Debt

### Tax Rates

Last two years:

- M&O
- Debt; I&S for schools

Proposed

- M&O
- Debt; I&S for schools

### Audit

Financial audit; most recent

Comptroller database and website requirements: on **one** page

<https://comptroller.texas.gov/taxes/property-tax/truth-in-taxation/data-web.php>

# Other Website Requirements

## County tax assessor-collector website

- 5 year history of tax rates
  - Adopted, M&O, debt
  - No-new-revenue (NNR); NNR M&O
  - Voter-approval
  - Description of each tax rate type; statutory language
- TNT forms for past five years; Aug. 7 current year
- Following rate adoption, taxing units give county tax assessor-collectors tax rates
- Name/official contact information for each member of governing body

## Notice About \_\_\_\_\_ Tax Rates

Form 50-212

Property Tax Rates in \_\_\_\_\_ (taxing unit's name)

This notice concerns the \_\_\_\_\_ property tax rates for \_\_\_\_\_ (current year) (taxing unit's name)

This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

Taxing units preferring to list the rates can expand this section to include an explanation of how these tax rates were calculated.

This year's no-new-revenue tax rate ..... \$ ..... /\$100

This year's voter-approval tax rate ..... \$ ..... /\$100

To see the full calculations, please visit \_\_\_\_\_ (website address) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
	\$

## Notice of Tax Rates

- Notice on taxing unit's website homepage
- Use Comptroller form
- No-new-revenue rate and voter-approval rate
- Unencumbered funds
- Schedule of debt obligations

# 2025 TNT Calendar

<b>By July 25</b>	<ul style="list-style-type: none"> <li>• Deadline for chief appraiser to certify to assessor the roll or certify estimate if appraisal review board has not approved appraisal records by July 20</li> </ul>
<b>Aug. 1 or as soon as possible</b>	<ul style="list-style-type: none"> <li>• Assessor submits to taxing units appraised, assessed, and taxable value, including for new property</li> <li>• Collector certifies anticipated collection rate and any excess collections</li> </ul>
<b>As soon as possible after TNT calculation</b>	<ul style="list-style-type: none"> <li>• Submit TNT forms to county tax assessor-collector (TAC)</li> </ul>
<b>Aug. 7 or as soon as practicable</b>	<ul style="list-style-type: none"> <li>• Designated officer or employee submit rates to governing body</li> <li>• County TAC posts TNT forms for current tax year on county website</li> <li>• Chief appraiser publishes notice of estimate taxes on database in newspaper and on appraisal district website</li> </ul>

*\*Tax Code deadlines that fall on a weekend or holiday are pushed to the next regular business day.*

# 2025 TNT CALENDAR

<b>Aug.–Sept.</b>	<ul style="list-style-type: none"> <li>• 5 days before hearing publish quarter page newspaper notice; 7 days before for website notice and TV, if free access</li> <li>• 72 hours before public meeting, post notice for Open Meetings Act</li> </ul>
<b>August 25</b>	<ul style="list-style-type: none"> <li>• Deadline to order November election; no later than 78 days before election*</li> </ul>
<b>August 18</b>	<ul style="list-style-type: none"> <li>• Deadline to adopt tax rate that exceeds voter-approval tax rate no later than 71st day before next November uniform election date</li> </ul>
<b>Before September 30</b>	<ul style="list-style-type: none"> <li>• Deadline to adopt tax rate or 60 days after receiving roll, whichever later</li> </ul>
<b>After rate adoption</b>	<ul style="list-style-type: none"> <li>• Update taxing unit website; provide tax rates to county tax assessor-collector and chief appraiser database</li> </ul>
<b>October 1 or as soon as practicable</b>	<ul style="list-style-type: none"> <li>• Tax assessors prepare and mail tax bills</li> </ul>
<b>November 5</b>	<ul style="list-style-type: none"> <li>• Uniform November election date*</li> </ul>

\*Secretary of State Election Dates: <https://www.sos.state.tx.us/elections/voter/important-election-dates.shtml>



**THANK YOU**

# REPORT ITEM

**Meeting Date:** August 6, 2025

## Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
D.	<b>Review the 2025 Preliminary Tax Rate and Announce the Timeline for the Public Hearing and Final Adoption of 2025 Tax Rate (FY 2026)</b>	<b>Dr. Margaret Ford Fisher Dr. Sherry Hawn</b>

### DISCUSSION

Review the preliminary 2025 calculated tax rates and proposed preliminary tax rate of \$0.099447 which is necessary to fund the approved FY2026 operating budget and debt service payments and announce the timeline for the public hearing and final adoption of a tax rate.

### COMPELLING REASON AND BACKGROUND

- To comply with the Truth-in-Taxation statutes, the governing body must meet to discuss the proposed tax rate.
- If the proposed tax rate will exceed the voter approval rate (VAR) or the no new revenue rate (NNRR) (whichever is lower), the Board will take a record vote and announce the date and time of the public hearing in accordance with the tax code.
- Maintenance and Operations tax revenues support the HCC FY2026 budget. In addition, the general obligation and maintenance bonds interest and principal payments are payable from the Debt Service tax revenues.

Being the proposed tax rate is less than the 2025 calculated voter approval rate (VAR), no election is required. However, since the proposed rate is greater than the no new revenue rate (NNRR) the Board is required to hold a public hearing on the proposed tax rate prior to the adoption of the tax rate according to Section 26.06 and Section 26.065.

The voter approval rate and no new revenue rate will be posted on the HCC website on August 7, 2025, in compliance with the Truth-in-Taxation statute, Property Tax Code, Chapter 26.

One public hearing and tax rate adoption meeting will be scheduled as follows:

- The public hearing will be held at a Special Meeting on Wednesday, October 1, 2025, at the Administration Building, 3100 Main Street, 2nd Floor Auditorium, Houston, TX.
- The HCC Board will vote to adopt the 2024 tax rate at the Special Meeting on Wednesday, October 1, 2025, at the Administration Building, 3100 Main Street, 2nd Floor Auditorium, Houston, TX.



## FISCAL IMPACT

The total estimated tax revenues for FY2026 from the Maintenance and Operations rate and Debt Service rates are \$242.3 million and \$37.4 million, respectively, net after collections.

The Maintenance and Operations tax rate for 2025 is \$0.086143 per \$100 assessed valuation, generating approximately \$242.3 million in ad valorem tax revenue, net after collections to support the FY2026 Operating Budget.

The Debt Service tax rate is \$0.013304 per \$100 assessed valuation, generating the approximate amount of revenue needed to meet debt payment obligations of \$37.4 million, net after collections for FY2026.

## LEGAL REQUIREMENT

Chapter 26 of the Property Tax code requires taxing units to comply with the Truth-in-Taxation statutes in adopting their tax rates.

## STRATEGIC ALIGNMENT

*1. Student Success, 4. Community Investment , 5. College of Choice*

### ATTACHMENTS:

Description	Upload Date	Type
Preliminary Proposed 2025 Tax Rate Recommendation Presentation	7/18/2025	Presentation

**This item is applicable to the following:** District



# Review of Tax Year 2025 Calculated Tax Rates

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Dr. Margaret Ford Fisher, Chancellor

Dr. Sherry Hawn, CPA, Senior Vice Chancellor Finance & Administration  
and CFO/CBO

August 6, 2025

# Purpose of Presentation

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- Review preliminary proposed tax rates based on April estimated values
  - Maintenance and Operations (M&O)
  - Debt Service
- Review proposed timeline for tax rate adoption
- Announce meeting date for the public hearing and tax rate adoption

# Typical County Timeline

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<b>JANUARY</b>	<b>Appraisal district determines whether a property is taxed or not, market conditions, ownership, value, potential exemptions, responsible taxpayer.</b>
<b>JANUARY to APRIL</b>	<b>Appraisal district processes applications for tax exemptions, and other tax relief.</b>
<b>MAY</b>	<b>Appraisal Review Board [ARB] hears protests from property owners who believe their property values are incorrect, or who feel they were improperly denied an exemption.</b>
<b>AUGUST</b>	<b>Chief Appraiser gives each taxing unit a list of taxable property known as the appraisal roll.</b>
<b>SEPTEMBER/ OCTOBER</b>	<b>Elected officials of each taxing unit adopt tax rates for their operations and debt payments. Each property is taxed by several taxing units including a junior college district.</b>
<b>OCTOBER/ NOVEMBER</b>	<b>Tax bills are sent out for collection. Taxpayers have until January 31 of the following calendar year to pay their taxes.</b>

# Proposed Tax Rate and Revenue Preliminary Estimates

## Explanations:

- HCC receives estimated property tax valuations by April from Fort Bend and Harris County assessment districts. We use this for estimated planning purposes. Property valuation is a primary component for determining total tax revenues.
- HCC's estimated total tax rate is \$0.099447. Since this does not exceed the voter approval rate of \$0.099447, no election to increase the tax rate is required.
- Estimated valuations were \$291.6B as of April.
- Final property valuations are provided by mid-August. We have estimated a 96.46% collection rate on property taxes for both counties.
- There were over 200 tax bills presented in the 89th Legislative session. Of those HCC tracked, 20 passed. Most were related to school districts and did not impact special taxing units. The impact, if any, of bills related to exemptions for tangible property cannot be determined at this time.
- Since we are considered a special taxing jurisdiction, the homestead exemption change that came from the 89th legislative session did not impact us. Thus, our current exemptions remain:
  - Over 65/Disabled, \$135,000
  - Homestead \$5,000 or 17% (whichever is greater)
- We estimate \$18M [+8%] in M&O tax revenue.

### In Thousands

	CURRENT		PROPOSED ESTIMATE		DELTA	
	Tax Year '24 Fiscal Year '25		Tax Year '25 Fiscal Year '26			
Taxable Valuations	\$	284,964,622	\$	291,643,303	\$	6,678,680 2.3%
Tax Rates:						
M&O	\$	0.081631	\$	0.086143	\$	0.004512 5.5%
Debt Service		0.014551	\$	0.013304		(0.001247) -8.6%
Total Tax Rate	\$	0.096182	\$	0.099447	\$	0.003265 3.4%
Tax Revenue Estimate:						
M&O	\$	224,385	\$	242,337	\$	17,952 8.0%
Debt Service		39,997		37,427		(2,570) -6.4%
Total Revenue	\$	264,382	\$	279,765	\$	15,382 5.8%

Note: The tax rate and revenue estimate is based on April estimates received from Harris and Fort Bend Counties.

# Tax Rate Recommendation

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- The proposed tax rate necessary to fund the FY 2026 budget is \$0.099447
- This tax rate ensures that HCCS:
  - Meets the FY 2026 budget obligations as approved;
  - Provides for sustainability of operations;
  - Addresses possible enrollment changes; and
  - Supports budget priorities and strategic plan objectives

**Note:** The tax rate and revenue estimates are based on April tax district estimates received from Harris and Fort Bend Counties. The estimates will change once the certified valuations are received in August.

# Proposed Timeline to Adoption – Tax Year 2025

DATE	ACTIVITY
January	The appraisal district determines whether a property is taxed or not, market conditions, ownership, value, potential exemptions, responsible taxpayer
January to April	Appraisal district processes applications for tax exemptions, and other tax relief
May	Appraisal Review Board [ARB] hears protests from property owners who believe their property values are incorrect, or who feel they were improperly denied an exemption
Wednesday, June 18, 2025	HCC Board of Trustees approved the FY26 Operating Budget based on the estimated tax rate
Friday, July 25, 2025	Deadline for chief appraiser to certify rolls or value estimates to taxing units
July 26 – August 7 (or as soon as practicable)	Calculation of no new revenue and voter approval tax rates using estimates
Wednesday, August 6, 2025	Board discussion of the 2025 tax rates: <ul style="list-style-type: none"> <li>• Report on Truth-in-Taxation (TNT) process and timelines (Linebarger, Et. al.)</li> <li>• Provide estimated TNT calculations to the Board</li> <li>• Review of the preliminary tax rates based on estimated values</li> <li>• Designate tax preparer</li> </ul>
Thursday, August 7, 2025	Post the Notice About 2025 Tax Rates on HCC TNT website and County Appraisal District (CAD) transparency website
Mid-August	Chief Appraiser gives each taxing unit the August certified list of taxable property known as the appraisal roll
Mid-August – September 8, 2025	Recalculation of no new revenue and voter approval tax rates using certified values
September/October	Elected officials of each taxing unit adopt tax rates for their operations and debt payments
Wednesday, September 17, 2025	Present updated tax rates to Board: <ul style="list-style-type: none"> <li>• Board approval of proposed tax rate</li> <li>• Announce the date of hearing and adoption</li> </ul>
Thursday, September 18, 2025	The proposed tax rate is posted to County Appraisal District (CAD) transparency website and reposted to HCC website
Wednesday, September 24, 2025	Notice of Public Hearing is posted on HCCTV and HCC TNT website (7 days before public hearing)
Friday, September 26, 2025	Notice of Public Hearing/ Meeting is posted 5 days before the Hearing Board Services posts the Notice for Public Hearing 3 business days prior to the scheduled meeting (Open Meetings Notice)
Wednesday, October 1, 2025 <b>(Special Meeting)</b>	Public hearing/Meeting Meeting to adopt tax rate
October/November	Tax bills are sent out for collection. Taxpayers have until January 31 of the following calendar year to pay their taxes
<i>Note: Taxing units must adopt the tax rate by Sept 30<sup>th</sup> or 60 days after receipt of appraisal roll (or 78 days before uniform election date if exceeding voter-approval rate). (The deadline to adopt is October 16th. Deadline to Adopt Tax Rate below VAR must be within 7 days of hearing)</i>	

**THANK YOU**

HOUSTON COMMUNITY COLLEGE



# ACTION ITEM

**Meeting Date:** August 6, 2025

## Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
E.	Designate Official to Calculate Tax Rates for Tax Year 2025 (FY 2026)	Dr. Margaret Ford Fisher Dr. Sherry Hawn

### RECOMMENDATION

Designate the Senior Vice Chancellor of Finance & Administration as the officer to calculate tax rate information required under Texas Tax Code Section 26.04(c).

### COMPELLING REASON AND BACKGROUND

- To ensure compliance with the Truth-in-Taxation provisions of the Texas Property Tax Code, the HCC Board of Trustees designates the Senior Vice Chancellor of Finance & Administration as the official to calculate the voter approval tax rate (VAR), the no new revenue tax rate (NNRR), and the Notice and Hearing Limit, and to publish required notices.
- The calculation activities are in conjunction with the Office of Finance and Accounting and Office of Financial Planning and Budget.
- The Harris Central Appraisal District and the Fort Bend County Appraisal District validate HCCS' calculations, respectively.

### FISCAL IMPACT

The total estimated tax revenues for FY2026 from the Maintenance and Operations rate and Debt Service rates are \$242.3 million and \$37.4 million, respectively, net after collections.

### LEGAL REQUIREMENT

Chapter 26 of the Property Tax code requires taxing units to comply with the Truth-in-Taxation statutes in adopting their tax rates.

Section 26.04(c) of the Property Tax Code states: After the assessor for the taxing unit submits the appraisal roll for the taxing unit to the governing body of the taxing unit as required by Subsection (b), an officer or employee designated by the governing body shall calculate the no-new-revenue tax rate (NNRR) and the voter-approval tax rate (VAR) for the taxing unit.

### STRATEGIC ALIGNMENT

*1. Student Success, 4. Community Investment , 5. College of Choice*

**This item is applicable to the following:** District