



## **AGENDA**

### **BOARD OF TRUSTEES**

#### **SPECIAL MEETING**

**October 1, 2025**

**4:00 PM**

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

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

**HOUSTON COMMUNITY COLLEGE**

**October 1, 2025**

Notice is hereby given that the Board of Trustees of Houston Community College will hold a Special Meeting on Wednesday, October 1, 2025 at 4:00 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. Designate Official to Calculate Tax Rates for Tax Year 2025 (FY 2026)
- B. Approve the Proposed 2025 Tax Rate and Announce the Timeline for the Public Hearing and Final Adoption of 2025 Tax Rate (FY 2026)
- C. Approval of Nomination of Candidate for Harris Central Appraisal District (HCAD) Board of Directors
- D. Compliance with Relevant Provisions of SB 37

**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.

**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.

1. Real Estate Opportunities Update

**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 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.

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 **26th day of September 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:** October 1, 2025

## Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
A.	Designate Official to Calculate Tax Rates for Tax Year 2025 (FY 2026)	Dr. Margaret Ford Fisher Robert McCracken

### RECOMMENDATION

Designate the Interim Associate Vice Chancellor of Finance & Accounting as an alternate 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 Interim Associate Vice Chancellor of Finance & Accounting as an alternate officer 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

# ACTION ITEM

**Meeting Date:** October 1, 2025

## Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
B.	Approve the Proposed 2025 Tax Rate and Announce the Timeline for the Public Hearing and Final Adoption of 2025 Tax Rate (FY 2026)	Dr. Margaret Ford Fisher Robert McCracken Dawn Stephens

### RECOMMENDATION

Approve the proposed tax rate of \$0.098802 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 2025 tax rate.

### COMPELLING REASON AND BACKGROUND

- Truth-in-taxation requires most taxing units to calculate two rates after receiving a certified appraisal roll from the chief appraiser — the no-new-revenue tax rate and the voter-approval tax rate. To comply with the Truth-in-Taxation statutes, our Board meets to discuss these and our proposal for a total 2025 tax rate.
- No-New-Revenue Tax Rate (NNRR) - The no-new-revenue tax rate compares 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 taxed each year.
  - Simply stated, the formula assumes that if values increase, the tax rate should decrease to create the same amount of revenue as it did the year before, or if values decrease, the tax rate will increase to produce the same amount of revenue.
- Voter-Approval Tax Rate (VAR) - The voter-approval tax rate is the maximum rate a taxing unit can levy without requiring voter consent. That rate is 8% above the no-new-revenue tax rate.
  - The calculation has two components an M&O rate that supports operations and a debt service rate that supports repayment of bond principal and interest.
  - Our proposed rate is less than the VAR and therefore does not require an election.
- The Board reviews the (NNRR) and (VAR), then votes to accept the proposed tax rate and will announce the date and time of the public hearing and tax rate adoption in accordance with the Texas tax code.
- The total tax rate revenue is an essential aspect of HCC funding and the anticipated revenue was a key element of the approved FY2026 budget.
- Since our proposed tax rate of .098802 is less than the 2025 voter approval rate (VAR) of

.099349, no election is required. However, since the proposed rate is greater than the no new revenue rate (NNRR) of .093484, the Board is required to hold a public hearing on the proposed tax rate prior to the adoption of the tax rate according to Texas Property Tax Code §§ 26.06 and 26.065.

- The voter approval rate and no new revenue rate will be posted on the HCC website on September 22, 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 15, 2025**, at the Administration Building, 3100 Main Street, 2nd Floor Auditorium, Houston, TX.
  - The HCC Board will vote to adopt the 2025 tax rate at the Special Meeting on **Wednesday, October 15, 2025**, at the Administration Building, 3100 Main Street, 2nd Floor Auditorium, Houston, TX.

## FISCAL IMPACT

The total estimated ad valorem tax revenues for FY2026 from the M&O rate of \$.085585 and debt service rate of \$.013217 [per assessed valuation] are \$242.3 million and \$37.4 million, respectively, net after collections. The debt service revenue is used to repay bond principal and interest.

## 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 Recommendation Presentation	9/24/2025	Presentation
2025 Tax Rate Calculation Worksheet	9/24/2025	Attachment

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



# **Review FY26 Property Taxes: TY25 Calculated Tax Rates TY25 Proposal, Effective FY26**

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Dr. Margaret Ford Fisher, Chancellor

Robert McCracken, Vice Chancellor, Administration &  
Operations

Dawn Stephens, Interim Associate Vice Chancellor, Finance &  
Accounting

October 1, 2025



# Purpose

## ▶ Review TY25[FY26] calculated tax rates:

- ▶ No-new-revenue-rate (NNRR) - The no-new-revenue-rate is a calculated rate that would provide the taxing unit with about the same amount of revenue it received in the year before.
- ▶ Voter-approval-rate (VAR) - The voter approval rate is a tax rate that provides the taxing unit with about the same amount of tax revenue from the previous year, plus an extra eight percent increase, in addition to sufficient funds to pay bond obligations funded by taxes in the coming year. It is the highest tax rate a taxing unit can adopt without holding an election.

## ▶ Review FY26 proposed tax rate and estimated revenue:

- ▶ Total Tax Rate
- ▶ Maintenance and Operations (M&O)
- ▶ Debt Service
  - ▶ Offset potential grants losses, SEOG, FWS, MSI – almost \$8M.

## Purpose

- ▶ Ad Valorem Tax Values and Revenue
- ▶ Approve the 2025 proposed tax rate for FY26
- ▶ Announce meeting date for the public hearing and tax rate adoption

# Typical County Timeline

<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 (Received 9/3/2025)</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>

# Calculations

## Explanations:

- ▶ Does not exceed the Voter-Approval-Rate, \$0.099349
- ▶ Greater than the No-New-Revenue Rate, \$0.093484
- ▶ No election required
- ▶ Public hearing required

Tax Rate	TY25/FY26 Proposed Tax Rate	TY24/FY25 Adopted Tax Rate	Delta	
M&O	\$ 0.085585	\$ 0.081632	\$ 0.003953	4.8%
Debt	0.013217	0.014551	(0.001334)	-9.2%
<b>Total Rate</b>	<b>\$ 0.098802</b>	<b>\$ 0.096182</b>	<b>\$ 0.002620</b>	<b>2.7%</b>
<b>Proposed Tax Rate Compared to VAR and NNRR:</b>				
Voter-approval-rate (VAR)	\$ 0.099349			
Difference (Lower) Higher	\$ (0.000547)	<b><i>Proposed tax rate is less than the VAR. No election required.</i></b>		
No-new revenue rate (NNRR)	\$ 0.093484			
		<b><i>Proposed tax rate is exceeds the NNRR. Record BOT vote needed.</i></b>		
Difference (Lower) Higher	\$ 0.005318	<b><i>Hearing required.</i></b>		

Note: HCCS remains the lowest tax rate among our larger peers in the State of Texas.  
HCCS increased Over 65 and Homestead Exemptions in 2023.

# Recommended Tax Rate and Revenue Estimates

## Explanations:

- ▢ Final certified property values total \$292.7B as of August, a 2.7% increase compared to prior year.
- ▢ HCC's proposed total tax rate is \$0.098802. This is an overall increase of 2.7% compared to the prior year's rate, generating approximately \$279.8 million for the FY26 operating budget and debt payment obligations.
- ▢ The proposed M&O Tax rate is \$0.085585. This is an increase of 4.8% compared to the prior year's M&O rate, generating approximately \$242.3 million in revenue, net after collections to support the FY26 Operating Budget.
- ▢ The Debt Service Tax Rate is \$0.013217. This is a decrease of 9.2% compared to the prior year's rate, generating approximately \$37.4 million, of revenue needed to meet debt payment obligations for FY26.
- ▢ We have estimated a 96.74% collection rate on property taxes for both counties.
- ▢ 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

ITEM	CURRENT [TY24/FY25]	PROPOSED [TY25/FY26]	DELTA %	\$
<i>Property values</i>	\$ 284,964,622	\$ 292,698,389	2.7%	\$ 7,733,767
<i>Tax Rates:</i>				
TOTAL (rounded)	\$ 0.096182	\$ 0.098802	2.7%	
DEBT	0.014551	0.013217	-9.2%	
M&O	0.081632	0.085585	4.8%	
<i>Estimated Revenue:</i>				
TOTAL (rounded)	\$ 264,385	\$ 279,764		\$ 15,379
DEBT	39,999	37,425	-6.4%	\$ (2,574)
M&O	224,386	242,339	8.0%	\$ 17,953

Note: The tax rate and revenue estimate is based on August certified values received from Harris and Fort Bend Counties.

# Ad Valorem Tax Values and Revenue

Fiscal Year	Tax Year	Certified Taxable Values	Delta
2024	2023	\$281.6B	
2025	2024	\$285.0B	1.2%
2026	2025	\$292.7B	2.7%

Revenue Budgeted	Delta
\$205.7M	
\$222.8M	7.9%
\$242.3M	8.0%

# Tax Rate Recommendation

- ▶ The proposed tax rate of \$0.098802 funds the FY26 budget
- ▶ This tax rate ensures that HCCS:
  - ▶ Meets the FY26 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 August certified values received from Harris and Fort Bend Counties tax districts.

# Timeline to Adoption – TY25/FY26

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 to discuss the 2025 tax rates: <ul style="list-style-type: none"> <li>• Report on Truth-in-Taxation (TNT) guidelines, requirements, 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
Thursday, September 4, 2025	Chief Appraiser gives each taxing unit the August certified list of taxable property known as the appraisal roll
September 4 – September 10, 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, October 1, 2025	Present updated tax rates to Board: <ul style="list-style-type: none"> <li>• Board approval of proposed tax rate.</li> <li>• Announce date of hearing and adoption</li> </ul>
Thursday, October 2, 2025	The proposed tax rate is posted to County Appraisal District (CAD) transparency website and repost to HCC website
Wednesday, October 8, 2025	Notice of Public Hearing is posted on HCCTV and HCC TNT website (7 days before public hearing)
Friday, October 10, 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 15, 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 Nov 2nd. Deadline to Adopt Tax Rate below VAR must be within 7 days of hearing)</i>	



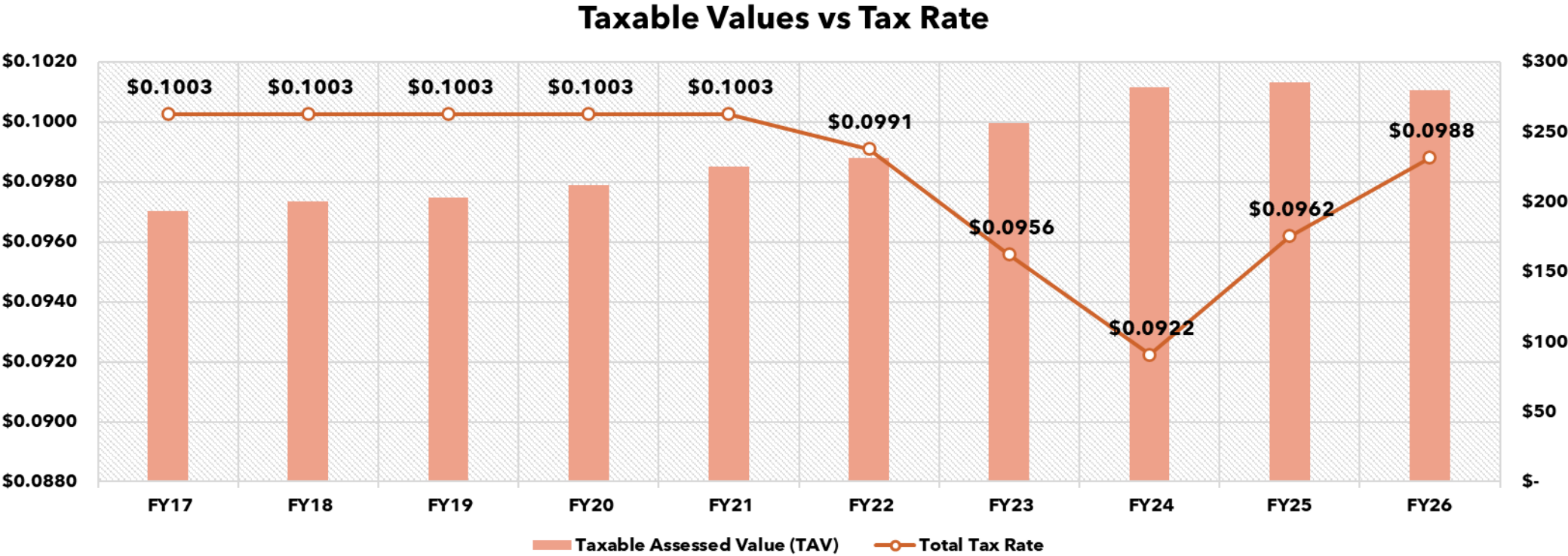
# Thank You



# Appendix

# Appendix A-1

## Tax Rate History – FY17-FY26



HCC has maintained one of the lowest tax rates among its peers. From FY17 through FY21 the tax rate remained virtually unchanged at 10 cents (\$0.10). Year-over-year increases in property valuations, reductions in debt obligations, and focus on cost control have allowed HCC to minimize any changes to the overall tax rate.

# Appendix A-2

## Impact of Proposed Tax Rate and HCC Exemptions to Local Homeowners

<i>Value of Home</i>	TY25/FY26 Proposed Tax Amount		TY24/FY25 Tax Amount		Annual Increase	
	Over 65	Other	Over 65	Other	Over 65	Other
\$50,000	Exempt	\$ 41.00	Exempt	\$ 39.92	Exempt	\$ 1.09
\$100,000	Exempt	\$ 82.01	Exempt	\$ 79.83	Exempt	\$ 2.17
\$250,000	\$ 71.63	\$205.01	\$ 69.73	\$ 199.58	\$ 1.90	\$ 5.44
\$500,000	\$ 276.65	\$ 410.03	\$ 269.31	\$ 399.16	\$ 7.34	\$ 10.87
\$1,000,000	\$ 686.67	\$ 820.06	\$ 668.47	\$ 798.31	\$ 18.21	\$ 21.74

- To offset the impact to the taxpayer, HCC provides an exemption of \$135,000 for homeowners over age 65 or disabled.
- A homestead exemption is also provided at \$5,000 or 17% of appraised value, whichever is greater.
- A community member who owns a home valued at \$100,000 and is over age 65 would qualify for an exemption and the estimated annual impact is \$0. The estimated impact for all others who own a \$100,000 home is an increase of \$2.17.
- A community member who owns a home valued at \$250,000 and is over age 65 would qualify for an exemption and the estimated annual impact is an increase of \$1.90. The estimated impact for all others who own a \$250,000 home is an increase of \$5.44.

# 2025 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

Form 50-856

Houston City College

Taxing Unit Name

3100 Main Street, Houston, TX 77002

Taxing Unit's Address, City, State, ZIP Code

713-718-5103

Phone (area code and number)

www.hccs.edu

Taxing Unit's Website Address

**GENERAL INFORMATION:** Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval 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 and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead 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*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. 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 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 taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>Prior year total taxable value.</b> Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections 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) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ 232,652,822,913
2.	<b>Prior year tax ceilings.</b> Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 232,652,822,913
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.096182 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b>  <div> <b>A. Original prior year ARB values:</b> ..... \$ 46,539,535,900  <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 41,974,946,772  <b>C. Prior year value loss.</b> Subtract B from A.<sup>3</sup> </div>	\$ 4,564,589,128
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b>  <div> <b>A. Prior year ARB certified value:</b> ..... \$ 51,182,102,071  <b>B. Prior year disputed value:</b> ..... - \$ 13,331,530,224  <b>C. Prior year undisputed value.</b> Subtract B from A.<sup>4</sup> </div>	\$ 37,850,571,847
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 42,415,160,975

<sup>1</sup> Tex. Tax Code §26.012(14)

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

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 275,067,983,888
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> If the taxing unit 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, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 442,061,874</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 826,028,083</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 1,268,089,957
11.	<b>Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year.</b> Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p><b>A. Prior year market value:</b> ..... \$ 4,885,933</p> <p><b>B. Current year productivity or special appraised value:</b> ..... - \$ 19,170</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 4,866,763
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 1,272,956,720
13.	<b>Prior year captured value of property in a TIF.</b> Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 2,666,171,130
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 271,128,856,038
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 260,777,156
16.	<b>Taxes refunded for years preceding the prior tax year.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. 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 the prior tax year. This line applies only to tax years preceding the prior tax year. <sup>9</sup>	\$ 8,703,394
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 269,480,550
18.	<b>Total current year taxable value on the current year certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> <p><b>A. Certified values:</b> ..... \$ 275,292,495,807</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$</p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: ..... - \$ 0</p> <p><b>D. Tax increment financing:</b> Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 24 below.<sup>12</sup> ..... - \$ 2,877,947,020</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 272,414,548,787

<sup>5</sup> Tex. Tax Code §26.012(15)<sup>6</sup> Tex. Tax Code §26.012(15)<sup>7</sup> Tex. Tax Code §26.012(15)<sup>8</sup> Tex. Tax Code §26.03(c)<sup>9</sup> Tex. Tax Code §26.012(13)<sup>10</sup> Tex. Tax Code §26.012(13)<sup>11</sup> Tex. Tax Code §26.012, 26.04(c-2)<sup>12</sup> Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup> <b>A. Current year taxable value of properties under protest.</b> 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>14</sup> ..... \$ 13,693,300,745 <b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are 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 of property not on the certified roll. <sup>15</sup> ..... + \$ 6,590,539,573 <b>C. Total value under protest or not certified.</b> Add A and B.	\$ 20,283,840,318
20.	<b>Current year tax ceilings.</b> Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ 0
21.	<b>Anticipated contested value.</b> Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. <sup>17</sup> An affected taxing unit is wholly or partly located in a county that has a population of less than 500,000 and is located on the Gulf of Mexico. <sup>18</sup> If completing this section, the taxing unit must include supporting documentation in Section 9. <sup>19</sup> Taxing units that are not affected, enter 0.	\$ 0
22.	<b>Current year total taxable value.</b> Add Lines 18E and 19C, then subtract Lines 20 and 21. <sup>20</sup>	\$ 292,698,389,105
23.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>21</sup>	\$ 54,388,378
24.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in the prior year. 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 taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for the current year. <sup>22</sup>	\$ 4,380,218,475
25.	<b>Total adjustments to the current year taxable value.</b> Add Lines 23 and 24.	\$ 4,434,606,853
26.	<b>Adjusted current year taxable value.</b> Subtract Line 25 from Line 22.	\$ 288,263,782,252
27.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 26 and multiply by \$100. <sup>23</sup>	\$ 0.093484 /\$100
28.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>24</sup>	\$ _____ /\$100

## 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. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit'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 voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)

<sup>14</sup> Tex. Tax Code §26.01(c)

<sup>15</sup> Tex. Tax Code §26.01(d)

<sup>16</sup> Tex. Tax Code §26.012(6)(B)

<sup>17</sup> Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

<sup>18</sup> Tex. Tax Code §26.012(1-a)

<sup>19</sup> Tex. Tax Code §26.04(d-3)

<sup>20</sup> Tex. Tax Code §26.012(6)

<sup>21</sup> Tex. Tax Code §26.012(17)

<sup>22</sup> Tex. Tax Code §26.012(17)

<sup>23</sup> Tex. Tax Code §26.04(c)

<sup>24</sup> Tex. Tax Code §26.04(d)



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.081632 /\$100
30.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 275,067,983,888
31.	<b>Total prior year M&amp;O levy.</b> Multiply Line 29 by Line 30 and divide by \$100.	\$ 224,543,496
32.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b> <b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. 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 2024. This line applies only to tax years preceding the prior tax year. .... + \$ 7,383,237 <b>B. Prior year taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0. .... - \$ 2,028,696 <b>C. Prior year transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ 0 <b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ 5,354,541 <b>E. Add Line 31 to 32D.</b>	\$ 229,898,037
33.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 288,263,782,252
34.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.079752 /\$100
35.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>26</sup> <b>A. Current year state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0 <b>B. Prior year state criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. .... - \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100
36.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>27</sup> <b>A. Current year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. .... \$ 0 <b>B. Prior year indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state assistance received for the same purpose. .... - \$ 0 <b>C. Subtract B from A and divide by Line 33 and multiply by \$100.</b> .... \$ 0.000000 /\$100 <b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ 0.000000 /\$100

<sup>25</sup> [Reserved for expansion]<sup>26</sup> Tex. Tax Code §26.044<sup>27</sup> Tex. Tax Code §26.0441



Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	<b>Rate adjustment for county indigent defense compensation.</b> <sup>28</sup> <b>A. Current year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. .... \$ 0 <b>B. Prior year indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2023 and ending on June 30, 2024, less any state grants received by the county for the same purpose. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.05 and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	<b>Rate adjustment for county hospital expenditures.</b> <sup>29</sup> <b>A. Current year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. .... \$ 0 <b>B. Prior year eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2023 and ending on June 30, 2024. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Multiply B by 0.08 and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	<b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. <b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. .... \$ 0 <b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. .... \$ 0 <b>C.</b> Subtract B from A and divide by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	<b>Adjusted current year NNR M&amp;O rate.</b> Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.079752 /\$100
41.	<b>Adjustment for prior year sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. <b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... \$ 0 <b>B.</b> Divide Line 41A by Line 33 and multiply by \$100. .... \$ 0.000000 /\$100 <b>C.</b> Add Line 41B to Line 40.	\$ 0.079752 /\$100
42.	<b>Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. <b>- or -</b> <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.086132 /\$100

<sup>28</sup> Tex. Tax Code §26.0442<sup>29</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p><b>Disaster Line 42 (D42): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of:</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred; or</p> <p>2) the third tax year after the tax year in which the disaster occurred.</p> <p>If the taxing unit qualifies under this scenario, multiply Line 41C by 1.08. <sup>30</sup> If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes;</p> <p>(2) are secured by property taxes;</p> <p>(3) are scheduled for payment over a period longer than one year; and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, 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>31</sup></p> <p>Enter debt amount ..... \$ 37,427,361</p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ 0</p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ 0</p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ 0</p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ 37,427,361</p>	\$ 37,427,361
44.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>32</sup>	\$ 0
45.	<b>Adjusted current year debt.</b> Subtract Line 44 from Line 43E.	\$ 37,427,361
46.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector. <sup>33</sup> ..... 96.74 %</p> <p><b>B.</b> Enter the prior year actual collection rate..... 96.74 %</p> <p><b>C.</b> Enter the 2023 actual collection rate. .... 96.46 %</p> <p><b>D.</b> Enter the 2022 actual collection rate. .... 97.32 %</p> <p><b>E.</b> If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection 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>34</sup></p>	96.74 %
47.	<b>Current year debt adjusted for collections.</b> Divide Line 45 by Line 46E.	\$ 38,688,609
48.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 292,698,389,105
49.	<b>Current year debt rate.</b> Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.013217 /\$100
50.	<b>Current year voter-approval M&amp;O rate plus current year debt rate.</b> Add Lines 42 and 49.	\$ 0.099349 /\$100
D50.	<p><b>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D42. Add Line D42 and 49.</p>	\$ 0.000000 /\$100

<sup>30</sup> Tex. Tax Code §26.042(a)<sup>31</sup> Tex. Tax Code §26.012(7)<sup>32</sup> Tex. Tax Code §26.012(10) and 26.04(b)<sup>33</sup> Tex. Tax Code §26.04(b)<sup>34</sup> Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ 0.000000 /\$100

### SECTION 3: NNR Tax Rate and Voter Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
52.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>35</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ 0
53.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>36</sup>  <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>37</sup> <b>- or -</b> <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 292,698,389,105
55.	<b>Sales tax adjustment rate.</b> Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>38</sup> Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.093484 /\$100
57.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> Subtract Line 55 from Line 56. Skip to Line 58 if you adopted the additional sales tax before November of the prior tax year.	\$ 0.093484 /\$100
58.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>39</sup> Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.099349 /\$100
59.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 55 from Line 58.	\$ 0.099349 /\$100

### SECTION 4: Voter Approval Tax Rate Adjustment for Pollution Control

A taxing unit 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 taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit 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 taxing unit 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
60.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>40</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>41</sup>	\$ 0
61.	<b>Current year total taxable value.</b> Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 292,698,389,105
62.	<b>Additional rate for pollution control.</b> Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

<sup>35</sup> Tex. Tax Code §26.041(d)

<sup>36</sup> Tex. Tax Code §26.041(i)

<sup>37</sup> Tex. Tax Code §26.041(d)

<sup>38</sup> Tex. Tax Code §26.04(c)

<sup>39</sup> Tex. Tax Code §26.04(c)

<sup>40</sup> Tex. Tax Code §26.045(d)

<sup>41</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> Add Line 62 to one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties) or Line 59 (taxing units with the additional sales tax).	\$ 0.099349 /\$100

### SECTION 5: Voter Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.<sup>42</sup> The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.<sup>43</sup>

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;<sup>44</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>45</sup> or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.<sup>46</sup>

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.<sup>47</sup>

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	<b>Year 3 Foregone Revenue Amount. Subtract the 2024 unused increment rate and 2024 actual tax rate from the 2024 voter-approval tax rate. Multiply the result by the 2024 current total value</b> A. Voter-approval tax rate (Line 68) ..... B. Unused increment rate (Line 67) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2024 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.096967 /\$100 \$ 0.000000 /\$100 \$ 0.096967 /\$100 \$ 0.096182 /\$100 \$ 0.000785 /\$100 \$ 284,964,622,259 \$ 2,236,972
65.	<b>Year 2 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2023 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.092231 /\$100 \$ 0.000000 /\$100 \$ 0.092231 /\$100 \$ 0.092231 /\$100 \$ 0.000000 /\$100 \$ 281,595,701,748 \$ 0
66.	<b>Year 1 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value</b> A. Voter-approval tax rate (Line 67) ..... B. Unused increment rate (Line 66) ..... C. Subtract B from A ..... D. Adopted Tax Rate ..... E. Subtract D from C ..... F. 2022 Total Taxable Value (Line 60) ..... G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	 \$ 0.095569 /\$100 \$ 0.000000 /\$100 \$ 0.095569 /\$100 \$ 0.095569 /\$100 \$ 0.000000 /\$100 \$ 255,508,961,036 \$ 0
67.	<b>Total Foregone Revenue Amount.</b> Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	<b>2025 Unused Increment Rate.</b> Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	<b>Total 2025 voter-approval tax rate, including the unused increment rate.</b> Add Line 68 to one of the following lines (as applicable): Line 50, Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	\$ 0.099349 /\$100

<sup>42</sup> Tex. Tax Code §26.013(b)

<sup>43</sup> Tex. Tax Code §526.013(a)(1-a), (1-b), and (2)

<sup>44</sup> Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

<sup>45</sup> Tex. Tax Code §526.0501(a) and (c)

<sup>46</sup> Tex. Local Gov't Code §120.007(d)

<sup>47</sup> Tex. Local Gov't Code §26.04(c)(2)(B)

## SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.<sup>48</sup>

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.<sup>49</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
70.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.079752 /\$100
71.	<b>Current year total taxable value.</b> Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 292,698,389,105
72.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.000170 /\$100
73.	<b>Current year debt rate.</b> Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.013217 /\$100
74.	<b>De minimis rate.</b> Add Lines 70, 72 and 73.	\$ 0.000000 /\$100

## SECTION 7: Voter Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.<sup>50</sup>

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.<sup>51</sup>

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
75.	<b>2024 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.096182 /\$100
76.	<b>Adjusted 2024 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. <sup>52</sup>  If a disaster occurred in 2024 and the taxing unit calculated its 2024 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2024 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2024 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2024, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2024 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. <sup>53</sup> Enter the final adjusted 2024 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2024 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0.000000 /\$100
77.	<b>Increase in 2024 tax rate due to disaster.</b> Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 271,128,856,038
79.	<b>Emergency revenue.</b> Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	<b>Adjusted 2024 taxable value.</b> Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 288,263,782,252
81.	<b>Emergency revenue rate.</b> Divide Line 79 by Line 80 and multiply by \$100. <sup>53</sup>	\$ 0.000000 /\$100

<sup>48</sup> Tex. Tax Code §26.012(8-a)

<sup>49</sup> Tex. Tax Code §26.063(a)(1)

<sup>50</sup> Tex. Tax Code §26.042(b)

<sup>51</sup> Tex. Tax Code §26.042(f)

<sup>52</sup> Tex. Tax Code §26.042(c)

<sup>53</sup> Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 81 from one of the following lines (as applicable): Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (taxing units with the additional sales tax), Line 63 (taxing units with pollution control) or Line 69 (taxing units with the unused increment rate).	\$ 0.099349 /\$100

## SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.093484 /\$100

As applicable, enter the current year NNR tax rate from: Line 27, Line 28 (counties), or Line 57 (adjusted for sales tax).

Indicate the line number used: 27

**Voter-approval tax rate.** ..... \$ 0.099349 /\$100

As applicable, enter the current year voter-approval tax rate from: Line 50, Line D50 (disaster), Line 51 (counties), Line 59 (adjusted for sales tax), Line 63 (adjusted for pollution control), Line 69 (adjusted for unused increment), or Line 82 (adjusted for emergency revenue).

Indicate the line number used: 50

**De minimis rate.** ..... \$ 0.000000 /\$100

If applicable, enter the current year de minimis rate from Line 74.

## SECTION 9: Addendum

An affected taxing unit that enters an amount described by Tax Code Section 26.012(6)(C) in line 21 must include the following as an addendum:

1. Documentation that supports the exclusion of value under Tax Code Section 26.012(6)(C); and
2. Each statement submitted to the designated officer or employee by the property owner or entity as required by Tax Code Section 41.48(c)(2) for that tax year.

Insert hyperlinks to supporting documentation:

## SECTION 10: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.<sup>54</sup>

**print  
here** ➡

Printed Name of Taxing Unit Representative

**sign  
here** ➡

Taxing Unit Representative

Date

<sup>54</sup> Tex. Tax Code §§26.04(c-2) and (d-2)

# ACTION ITEM

**Meeting Date:** October 1, 2025

**Topics For Discussion and or Action**

ITEM #	ITEM TITLE	PRESENTER
C.	Approval of Nomination of Candidate for Harris Central Appraisal District (HCAD) Board of Directors	Dr. Margaret Ford Fisher Robert McCracken

## RECOMMENDATION

Approval of the nomination of up to two candidates for election to the HCAD Board of Directors.

## COMPELLING REASON AND BACKGROUND

- HCC may participate in selecting directors of the Harris Central Appraisal District (HCAD) Board, comprised of nine directors. Five of the directors are appointed by a vote of the eligible taxing units, three are elected by Harris County voters at a general election, and the County Tax Assessor-Collector is an ex-officio director.
- The process involves an optional nomination of two new members to the HCAD Board, by our Board, and subsequent voting to appoint directors once the County provides a list of candidates. The position is a four- year term commencing on January 1, 2026, and is voluntary.
- Our HCC Board would adopt a resolution to nominate their candidates on **October 1, 2025**, and that resolution would be provided to HCAD by **October 14, 2025**.
- HCAD Board of Directors Election:
  - Before October 30, 2025, the chief appraiser will prepare a final voting ballot alphabetically listing by surname all nominees that were submitted timely and send that ballot to the presiding officer of the governing body of each taxing unit that is entitled to vote.
  - Prior to **December 15, 2025**, the governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the chief appraiser. Pursuant to Tax Code Section 6.03(c), a governing body of a taxing unit may cast its votes for one candidate or distribute them among the candidates.
  - The two candidates receiving the most votes will be appointed to the board of directors for a four-year term beginning January 1, 2026.
  - The chief appraiser will count the votes and will then notify the winners, the nominees, and the presiding officers of each taxing unit before December 31, 2025.

## FISCAL IMPACT

None.

## LEGAL REQUIREMENT

Tax Code, Sec. 6.03(c).

## STRATEGIC ALIGNMENT

4. Community Investment

ATTACHMENTS:

Description	Upload Date	Type
Harris Central Appraisal District Information	9/24/2025	Attachment

This item is applicable to the following: District





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**Harris Central Appraisal District  
OFFICE OF CHIEF APPRAISER**

**TO:** Presiding Officers and/or Governing Bodies of Taxing Units Other Than  
Conservation and Reclamation Districts Served by the Harris Central Appraisal  
District

**FROM:** Roland Altinger, Chief Appraiser

**DATE:** July 1, 2025

**SUBJECT:** Nominations of Appraisal District Board Members

In 2025, your taxing unit has the right to participate in the nominating and voting process to appoint two members to the Board of Directors of the Harris Central Appraisal District ("HCAD"). Eligible conservation and reclamation districts in Harris County will also participate in the election. These directors will serve four-year terms beginning January 1, 2026. This letter serves as formal notice of:

- Your right to nominate a candidate or candidates for a position on the Board, and the process for doing so; and
- Your voting entitlement, as determined by Section 6.03(d) of the Texas Property Tax Code.

We have described the process for nominating a candidate or candidates in **Exhibit "A,"** which is attached. You'll also find a description of the voting process to elect two new board members in that Exhibit. Completing these steps will require your board to meet two times before the end of the year.

**Your board will need to meet and complete this first step for nominating a candidate or candidates so that you can deliver your nomination(s) and resolution to the chief appraiser no later than 5 PM, October 14, 2025.**

Nominations and resolutions may be submitted:

- **By Regular Mail:**  
Roland Altinger, Chief Appraiser  
P.O. Box 920975  
Houston, Texas 77292-0975

*Mark the envelope: "Nomination for Board of Directors."*

- **By Hand:**

Roland Altinger, Chief Appraiser  
13013 Northwest Freeway  
Houston, Texas 77040

*Mark the envelope: "Nomination for Board of Directors."*

- **By Email:**

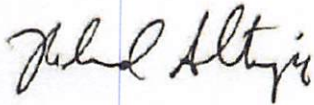
[cguerra@hcad.org](mailto:cguerra@hcad.org)

The Tax Code gives each jurisdiction a certain number of votes for the final election. **Exhibit "B,"** which is attached, shows the calculation and sets out your number of votes.

Participating in the election process gives you the best chance of having a voice in HCAD's operations. To assist you in this nominating process, a sample resolution for your nomination(s) - up to two - to the Board of Directors of the Harris Central Appraisal District is also attached.

Please do not hesitate to call me at (713) 957-5299 with any questions you may have.

Sincerely,



Roland Altinger, CAE, RPA, CTA  
Chief Appraiser

Attachments

CC: HCAD Board Members  
Attorneys

## **EXHIBIT "A"**

The respective terms of two of the current appointed directors on the HCAD Board expire on December 31, 2025.

The current HCAD board members are listed below:

Appointed board members whose terms expire December 31, 2025, are:

- Martina Lemond Dixon and
- Melissa Noriega.

Appointed board members whose terms expire December 31, 2027, are:

- Jim Robinson, Chairperson.
- Cassandra Auzenne Bandy; and
- Mike Sullivan.

Elected board members whose terms expire December 31, 2026, are:

- Kathy Blueford-Daniels,
- Kyle Scott, and
- Ericka McCutcheon.

The above directors are joined on the Board by Annette Ramirez who serves as an ex-officio voting member as Harris County Tax Assessor-Collector.

### **NOMINATING AND VOTING PROCESS FOR ALL TAXING UNITS OTHER THAN CONSERVATION AND RECLAMATION DISTRICTS**

#### **Entitlement to Vote**

In general, the voting entitlement of the eligible taxing units is determined by dividing the total dollar amount of property taxes imposed by the taxing unit in the preceding tax year by the sum of the total dollar amount of property taxes imposed in the appraisal district for that year by each taxing unit entitled to vote, multiplying the quotient by 1,000, and by rounding the product to the nearest whole number. Tex. Tax Code Section 6.03(d).

That number is then multiplied by the number of directorships to be filled. Taxing units whose final levy ratio calculates to .49 or under were rounded to the nearest whole number, which is zero. Accordingly, some taxing units have zero votes. To view your taxing unit's entitlement to vote in the appointment process, please see Exhibit "B" attached.

## **Nomination Procedures**

All taxing units, other than conservation and reclamation districts, may nominate up to two candidates to be placed on the ballot that will be sent to, and voted upon by eligible taxing units that are entitled to vote.

The presiding officer of a taxing unit's governing body must submit the name(s) and the corresponding nominating resolution to the chief appraiser **before October 15, 2025**.

## **Voting Procedures**

**Before October 30, 2025**, the chief appraiser will prepare a final voting ballot alphabetically listing by surname all nominees that were submitted timely and send that ballot to the presiding officer of the governing body of each taxing unit that is entitled to vote.

Prior to **December 15, 2025**, the governing body of each taxing unit entitled to vote shall determine its vote by resolution and submit it to the chief appraiser. Pursuant to Tax Code Section 6.03(c), a governing body of a taxing unit may cast its votes for one candidate or distribute them among the candidates.

The two candidates receiving the most votes will be appointed to the board of directors for a four-year term beginning January 1, 2026.

The chief appraiser will count the votes and will then notify the winners, the nominees, and the presiding officers of each taxing unit before December 31, 2025.

Additional and specific information pertaining to this voting process and the final voting ballot will be sent to you with the list of nominees on the final ballot before **October 30, 2025**.

## **Eligibility Requirements**

The appraisal district appraises all property in the county for ad valorem tax purposes. The board of directors is the governing body for the district. The board employs the chief appraiser, sets general policies for the district, and adopts the budget for the district. By law, board members cannot communicate with the chief appraiser regarding appraisals, except in: (1) an open meeting of the appraisal district board of directors or another public forum; or (2) a closed meeting of the board of directors held to consult with the board's attorney about pending litigation, in accordance with Tax Code Section 6.15.

There is no compensation for service on the appraisal district's board of directors; however, directors are reimbursed for actual and necessary expenses incurred in the performance of their duties as provided by the budget adopted by the board. HCAD's Board of Directors typically meets once a month.

An individual must satisfy certain residency, employment, and conflict-of-interest requirements to be eligible to serve on the appraisal district's board of directors.

**Residency.** *The individual must be a resident of the district and must have resided in the district for at least two years immediately preceding the date he or she takes office. The appraisal district's boundaries are the same as those for Harris County.*

**Employment.** An employee of a taxing unit served by the appraisal district may not serve on the board of directors, with one exception: an employee of a taxing unit may serve if the employee is also a member of the governing body or an elected official of a taxing unit that participates in the district. For example, a member of the governing body of a school district who is also a city employee may be *eligible* to serve on the board.

An individual is *ineligible* to serve on an appraisal district's board of directors if the individual has engaged in the business of appraising property for compensation for use in proceedings under the Texas Property Tax Code or of representing property owners for compensation in proceedings under the Tax Code in the appraisal district at any time during the preceding three years.

**Conflict of Interest.** An individual may not serve on an appraisal district's board of directors if the individual is related, within the second degree by consanguinity (blood) or affinity (marriage), to a person who is in the business of appraising property or representing property owners for a fee in proceedings in the appraisal district; those relatives barred include: the individual's spouse, children, brothers, sisters, parents, grandparents, and grandchildren. The relatives of the individual's spouse in the same degree are also included.

An individual is not eligible to be a candidate for, to be appointed to, or to serve on the board of directors of, an appraisal district if the individual contracts with the appraisal district for any purpose or contracts with a taxing unit served by the district for a property tax-related purpose. The same rule applies to individuals who have a substantial interest in businesses contracting with the appraisal district (for any purpose) or with the taxing unit (for property tax purposes). An individual has a substantial interest if the individual or the individual's spouse has combined ownership of at least ten percent (10%) of the voting stock or shares of the business. An individual also has a substantial interest if the individual or the individual's spouse is a partner, limited partner, or an officer of the business. These prohibitions on contracting continue for the duration of the affected director's term of office.

Additionally, the appraisal district may not employ any person who is related to a member of the board of directors within the second degree by affinity or the third degree of consanguinity. This provision applies to existing employees at the time the director takes office and to employees hired during the director's term.

**Delinquent taxes.** With limited exceptions, Texas law makes a person ineligible to serve as a member of the board of directors if he or she has delinquent property taxes owed to any taxing unit for more than 60 days after the person knew or should have known of the delinquency.

RESOLUTION NO. \_\_\_\_\_

**A RESOLUTION OF THE GOVERNING BODY OF THE**

\_\_\_\_\_ **(JUNIOR COLLEGE DISTRICT),**

**NOMINATING A CANDIDATE OR CANDIDATES TO BE PLACED  
ON THE BALLOT FOR A POSITION ON THE BOARD OF  
DIRECTORS OF THE HARRIS CENTRAL APPRAISAL DISTRICT**

WHEREAS, those junior colleges within the Harris Central Appraisal District have the right to nominate up to two candidates to be listed on a final ballot that will be voted upon by all eligible taxing units who are entitled to vote to appoint two (2) positions on the Board of Directors of the Harris Central Appraisal District for a four-year term of office commencing on January 1, 2026; and

WHEREAS, this governing body desires to exercise its right to nominate a candidate or candidates for such a position on the said Board of Directors; now, therefore,

**BE IT RESOLVED BY THE GOVERNING BODY OF** \_\_\_\_\_

\_\_\_\_\_  
Section 1. That the facts and recitations set forth in the preamble of this resolution be, and hereby are, adopted, ratified and confirmed.

Section 2. That \_\_\_\_\_ (name), of \_\_\_\_\_  
\_\_\_\_\_ (address, zip code), \_\_\_\_\_

(phone number) be, and he or she is hereby, nominated as a candidate for an appointed position on the Board of Directors of the Harris Central Appraisal District to be decided by a vote of all eligible taxing units who are entitled to vote to fill two (2) positions on the Board of Directors of the Harris Central Appraisal District for a four-year term commencing on January 1, 2026.

**If you choose to nominate more than one candidate (up to two in total),  
please complete the following:**

That \_\_\_\_\_ (name), of \_\_\_\_\_  
\_\_\_\_\_ (address, zip code), \_\_\_\_\_ (phone  
number) be, and he or she is hereby, nominated as a candidate for an appointed position on the Board of Directors of the Harris Central Appraisal District to be decided by a vote of all eligible taxing units who are entitled to vote to fill two (2) positions on the Board of Directors of the Harris Central Appraisal District for a four-year term commencing on January 1, 2026.

Section 3. That the presiding officer of the governing body of this taxing unit be, and he or she is hereby, authorized and directed to deliver, or cause to be delivered, a certified copy of this resolution to the chief appraiser of the Harris Central Appraisal District **prior to October 15, 2025.**

PASSED AND APPROVED this \_\_\_\_\_ day of \_\_\_\_\_, 2025.

\_\_\_\_\_  
Presiding Officer

ATTEST:

\_\_\_\_\_  
Secretary

# ACTION ITEM

**Meeting Date:** October 1, 2025

**Topics For Discussion and or Action**

ITEM #	ITEM TITLE	PRESENTER
D.	Compliance with Relevant Provisions of SB 37	Dr. Norma Perez Dr. Nicole Montgomery Dr. Remmele J. Young

## RECOMMENDATION

Approve the recommendation that the HCC Board of Trustees appoint the existing HCC Core Curriculum Council and any other person(s) trustees may decide to appoint to help timely comply with general education curriculum review.

Approve adoption of a recommended process for implementation by the Chancellor for minor degree and certificate review.

## COMPELLING REASON AND BACKGROUND

Allows HCC to leverage existing knowledge, relevant expertise, and processes to effectively advance compliance with SB 37.

SB 37 amends existing law relating to the governance of public institutions of higher education, including the review of curriculum and certain degree and certificate programs, a faculty council or senate, training for members of the governing board, and the establishment, powers, and duties of the Texas Higher Education Coordinating Board Office of the Ombudsman. SB 37 became law during the 89th Regular Legislative Session and requires compliance by higher education institutions, including Houston City College (HCC).

HCC has timely met the statutory requirements related to establishing a faculty senate. In addition, HCC has taken affirmative steps to advance compliance with the remaining provisions of SB 37 and has established a timeline to meet the applicable effective dates.

This item highlights the collaborative efforts underway to advance compliance with the remaining provisions of SB 37. It also positions the Administration to recommend that the HCC Board of Trustees appoint the existing HCC Core Curriculum Council, along with any other individuals the Board may designate, to ensure timely compliance with general education curriculum review. Additionally, it recommends a process for reviewing minor degree and certificate programs by the Administration.

## FISCAL IMPACT

Current Budgeted Funds.

## LEGAL REQUIREMENT



SB37 of the 89th Regular Legislative Session.

**STRATEGIC ALIGNMENT**

*1. Student Success, 2. Personalized Learning , 3. Academic Rigor , 4. Community Investment , 5. College of Choice*

**ATTACHMENTS:**

Description	Upload Date	Type
SB37 Planning, Implementation and Compliance	9/24/2025	Presentation

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

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



# **SB 37**

## **PLANNING, IMPLEMENTATION & COMPLIANCE**

**89<sup>th</sup> Regular Legislative Session**

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Dr. Norma Perez

Nicole Montgomery, J.D.

Remmele J. Young, J.D.

October 1, 2025

***SB 37, particularly relating to governance of public institutions of higher education, including review of curriculum and certain minor degree and certificate programs, training for members of the governing board and the establishment, powers, and duties of the Texas Higher Education Coordinating Board Office of the Ombudsman.***

# Executive Summary

SB 37 became law in the 89<sup>th</sup> regular legislative session. In relevant part, it requires the governing board of each higher education institution to conduct a comprehensive review of the general education curriculum and review of minor degree and certificate programs to ensure that courses meet certain requirements.

Notably, HCC assigned a Task Force to help advance the planning, implementation and timely compliance of all the applicable provisions of SB 37.

# Task Force Members

Dr. Norma Perez  
Nicole Montgomery, J.D.  
Dr. Nikky Boutte-Heiniluoma  
Dr. Andrea Burridge  
Michael Edwards, J.D.  
Dr. Butch Herod  
Dr. Mia Taylor  
Mr. Rodney Nathan  
Dr. Miguel Ramos  
Dr. Nathan Smith  
Uchena Spencer, J.D.  
Remmele J. Young, J.D.

# Task Force Deliberations

- ▶ Relating to the recommendation that the HCC Board of Trustees appoint the existing HCC Core Curriculum Council and any other person(s) trustees may decide to appoint to help timely comply with general education curriculum review.
- ▶ Relating to the adoption of a recommended process for minor degree and certificate review.
- ▶ Timeline updates for appropriate action and adherence to applicable and effective dates.
- ▶ Review proposed policies for SB37 compliance and applicable timeline for adoption.

# Task Force Recommendation & Rationale

- ▶ Approve recommendation that the HCC Board of Trustees appoint the existing HCC Core Curriculum Council, and any other person(s) trustees may decide to appoint to help timely comply with general education curriculum review
- ▶ Approve proposed process for minor degree and certificate review

**Rationale:** Allows HCC to leverage existing knowledge, relevant expertise, and existing processes to effectively advance compliance with SB 37

# Curriculum Review & Timeline



**Note:** The timeline for implementation serves the purpose of guiding this collaborative work. It is subject to change to effectively advance this initiative.



# Curriculum Review Timeline

- ▶ **Aug. 26:** Convene Task Force to establish an agenda and strategy for compliance with remaining SB 37 provisions
- ▶ **Sep. 3:** Present statutory provisions, applicable dates, and timeline concerning compliance with SB 37 (89R) to HCC External Relations Committee
- ▶ **Sep. 3:** Determine whether the Governing Board will appoint a committee to assist in curriculum review
- ▶ **Sep. 4:** Convene Task Force to address committee appointment recommendation concerning **review of core curriculum**
- ▶ **Sep. 15:** SB 37 Task Force subcommittee develops amended core curriculum review process to address SB 37 requirements
- ▶ **Sep. 22:** Present Core Curriculum Committee appointment recommendation to CEC

# Curriculum Review Timeline

- ▶ **Oct. 15:** Present Core Curriculum Committee appointment recommendation at Regular Board meeting
- ▶ **Oct. 24:** Amend core curriculum application to include cost impact item
- ▶ **Oct. 31:** Create core curriculum change summary report
- ▶ **Nov. 19:** Present to the HCC Board of Trustees the final core curriculum review appointees, as appropriate
- ▶ **Dec. 2025:** Present core curriculum changes (if any) to the Governing Board
- ▶ **Jan. 5 – June 31, 2026:** Implement core curriculum review using SB 37 rubric
- ▶ **Aug. 2026:** Appointed committee delivers core curriculum "Initial Review" to Governing Board
- ▶ **Dec. 2026:** Related to the "Initial Review," Governing Board certifies compliance with relevant provisions of SB 37 to THECB, each standing legislative committee and subcommittee with primary jurisdiction over higher education
- ▶ **Dec. 2026:** Governing Board submits Five-Year Report attestation to the state

# Minor Degree & Certificate Timeline



**Note:** The timeline for implementation serves the purpose of guiding this collaborative work. It is subject to change to effectively advance this initiative.

# Minor Degree & Certificate Timeline

- ▶ **Sep. 3:** Present statutory provisions, applicable dates, and timeline concerning compliance with SB 37 (89R) to HCC External Relations Committee
- ▶ **Sep. 11:** Convene Task Force to address **certain minor degree and certificate programs**
- ▶ **Sep. 15:** Task Force subcommittee develops amended program review process to address SB 37 requirements for minor degree and certificate review
- ▶ **Sept. 22:** Present minor degree and certificate programs process recommendation to Chancellor and CEC

# Minor Degree & Certificate Timeline (As Appropriate)

- ▶ **Oct. 15:** Present minor degree and certificate review process at the Regular Board meeting,
- ▶ **Oct. 2025 to Feb. 2026:** Develop 5-year summary report on enrollment and workforce demand
- ▶ **Mar. 1:** Disseminate relevant components of 5-year summary report to appropriate programs for review and consideration
- ▶ **May – Aug. 2026:** Programs propose consolidation/deactivation of programs, if any
- ▶ **Sep. 2026:** Proposed consolidations/deactivations considered by Curriculum and Deans Councils
- ▶ **Oct. 2026:** Proposed consolidations/deactivations considered by the Chief Academic Officer
- ▶ **Nov. 2026:** Chancellor/CEC review proposals and make recommendations
- ▶ **Dec. 2026:** Governing Board evaluates recommendations
- ▶ **Jan. 2027:** Approved changes are submitted to the THECB and SACSCOC

# Policy Review & Timeline



**Note:** The timeline for implementation serves the purpose of guiding this collaborative work. It is subject to change to effectively advance this initiative.

# Policy Review & Timeline

## ▶ EFAA (Local)

- ▶ **General Education Curriculum Committee Policy**
- ▶ October 1, 2025                      Board Report Item
- ▶ November 5, 2025                  Governance Committee Approval
- ▶ November 19, 2025                Board Adoption/ Consent Agenda

## ▶ DC/BFA/DLA-Local Policies

- ▶ **Board Approval/Denial of Provost, Vice President, or Dean**
- ▶ **Faculty and Administrative Leadership Hiring Decisions**
- ▶ **Annual Evaluation of Individuals Holding VP, Provost, Dean, or similar leadership positions**
- ▶ October 1, 2025                      Board Report Item
- ▶ November 5, 2025                  Governance Committee Approval
- ▶ November 19, 2025                Board Adoption/ Consent Agenda

# Policy Review & Timeline

## ▶ DGBA (Local)

### ▶ Faculty Grievance Policy

- |                     |                                  |
|---------------------|----------------------------------|
| ▶ November 5, 2025  | Governance Committee Report Item |
| ▶ December 3, 2025  | Governance Committee Approval    |
| ▶ December 17, 2025 | Board Adoption/ Consent Agenda   |

## ▶ EFB (REG)

### ▶ Process for Reviewing Minor Degree and Certificate Programs Policy

- |                           |                                  |
|---------------------------|----------------------------------|
| ▶ December 3, 2025        | Governance Committee Report Item |
| ▶ January 2026/Date TBD*  | CEC Report Item                  |
| ▶ January 2026/Date TBD * | CEC Approval                     |

## ▶ EFA (Local)

### ▶ Review current policy

- |                    |                                  |
|--------------------|----------------------------------|
| ▶ November 5, 2025 | Governance Committee Report Item |
|--------------------|----------------------------------|



## Next Steps

Position necessary parties to assess and timely advance policy approvals and compliance with SB 37

See Master Timeline and component parts to view delineated steps to advance compliance with law

Revise Master Timeline and component parts, as appropriate

**Thank You**