



AGENDA

BOARD OF TRUSTEES

SPECIAL MEETING

October 15, 2025

3:30 PM

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

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

HOUSTON COMMUNITY COLLEGE

October 15, 2025

Notice is hereby given that the Board of Trustees of Houston Community College will hold a Special Meeting on Wednesday, October 15, 2025 at 3:30 PM, or after, and from day to day as required, at 3100 Main Street, 2nd Floor Auditorium, Houston, Texas 77002. The items listed in this Notice may be considered in any order at the discretion of the Chair or Board and items listed for closed session may be discussed in open session and vice versa as permitted by law. The Board may take final action with regard to items listed in this Notice without further action at a Regular Board Meeting.

I. Call to Order

- A. Opportunity for Public Comments

II. Topics For Discussion and or Action

- A. Public Hearing Regarding Tax Revenue Calculation and Vote to Approve 2025 Tax Rates for Maintenance and Operations and Debt Service
- B. Approve the Tax Year 2025/Fiscal Year 2026 Tax Rate for Maintenance and Operations
- C. Approve the Tax Year 2025/Fiscal Year 2026 Tax Rate for Debt Service

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.

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 **10th day of October 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.

Posted By:

Sharon R. Wright
Director, Board Services

REPORT ITEM

Meeting Date: October 15, 2025

Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
A.	Public Hearing Regarding Tax Revenue Calculation and Vote to Approve 2025 Tax Rates for Maintenance and Operations and Debt Service	Dr. Margaret Ford Fisher Robert McCracken

DISCUSSION

The Board of Trustees will hold a Public Hearing for taxpayers to express their views on the tax revenue increase and for the Board to announce the date, time, and place of the meeting at which it will vote on the tax rate.

COMPELLING REASON AND BACKGROUND

- The total tax rate revenue is an essential aspect of HCC funding and the anticipated revenue for FY2026 was a key element of the approved FY2026 budget.
- The voter-approval rate and no-new-revenue rate were posted on the HCC website on September 22, 2025, in compliance with the Truth-in-Taxation statute, Property Tax Code, Chapter 26.
- Since our proposed tax rate of \$0.098802 is less than the TY2025 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 \$0.093484, 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.
- Individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other properties and the tax rate that is adopted.

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 3:30 pm 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 tax revenues for FY2026 from the Maintenance and Operations rate and Debt Service rates are \$242.3 million and \$37.4 million, respectively, net after collections.

The Maintenance and Operations tax rate for TY2025 is \$0.085585 per \$100 assessed valuation, generating approximately \$242.3 million in ad valorem tax revenue, net after collections to support the FY2026 Operating Budget.

The Debt Service tax rate is \$0.013217 per \$100 assessed valuation, generating the approximate amount of revenue needed to meet debt payment obligations of \$37.4 million, net after collections for FY2026.

LEGAL REQUIREMENT

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

STRATEGIC ALIGNMENT

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

ATTACHMENTS:

Description	Upload Date	Type
Tax Rate Adoption Presentation	10/8/2025	Presentation
Notice of Public Hearing	10/8/2025	Attachment
2025 Tax Rate Calculation Worksheet	10/8/2025	Attachment

This item is applicable to the following: District



Tax Year 2025/Fiscal Year 2026

Tax Rate Adoption

Dr. Margaret Ford Fisher, Chancellor

Robert McCracken, Vice Chancellor, Administration & Operations

October 15, 2025

Purpose

- ▣ Review the final proposed tax rates and estimated revenue:
 - ▶ Total Tax Rate
 - ▶ Maintenance and Operations (M&O)
 - ▶ Debt Service
- ▣ Recommend adoption of the final TY25/FY26 Ad Valorem tax rate

Typical County Timeline

JANUARY	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.
AUGUST (Received 9/3/2025)	Chief Appraiser gives each taxing unit a list of taxable property known as the appraisal roll.
SEPTEMBER/ OCTOBER	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.
OCTOBER/ NOVEMBER	Tax bills are sent out for collection. Taxpayers have until January 31 of the following calendar year to pay their taxes.

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%
Total Rate	\$ 0.098802	\$ 0.096182	\$ 0.002620	2.7%
Proposed Tax Rate Compared to VAR and NNRR:				
Voter-approval-rate (VAR)	\$ 0.099349			
Difference (Lower) Higher	\$ (0.000547)	<i>Proposed tax rate is less than the VAR. No election required.</i>		
No-new revenue rate (NNRR)	\$ 0.093484			
Difference (Lower) Higher	\$ 0.005318	<i>Proposed tax rate exceeds the NNRR. Record BOT vote needed. Hearing required.</i>		

Note: HCC remains the lowest tax rate among our larger peers in the State of Texas.
HCC 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.
- ▢ The 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	PROPOSED	DELTA	
	[TY24/FY25]	[TY25/FY26]	%	\$
<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.

Tax Rate Recommendation

▣ **Recommendation to Adopt the Proposed Tax Rate that is not in Excess of the Voter Approval Tax Rate**

- ▶ The proposed total tax rate is an increase of 2.7% compared to the prior TY24 tax rate
- ▶ The required total tax rate necessary to fund the FY26 budget and meet debt payment obligations is \$0.098802
- ▶ HCC remains the lowest tax rate among our large urban peers in the State of Texas

▣ This tax rate ensures that HCC:

- ▶ Meets the FY26 budget obligations as approved;
- ▶ Provides for sustainability of operations;
- ▶ Addresses possible enrollment changes; and
- ▶ Supports budget priorities and strategic plan objectives

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"> • Report on Truth-in-Taxation (TNT) guidelines, requirements, and timelines (Linebarger, Et. al.) • Provide estimated TNT calculations to the Board • Review of the preliminary tax rates based on estimated values • Designate tax preparer
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"> • Board approval of proposed tax rate. • Announce date of hearing and adoption
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 (Special Meeting)	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 30th 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>	

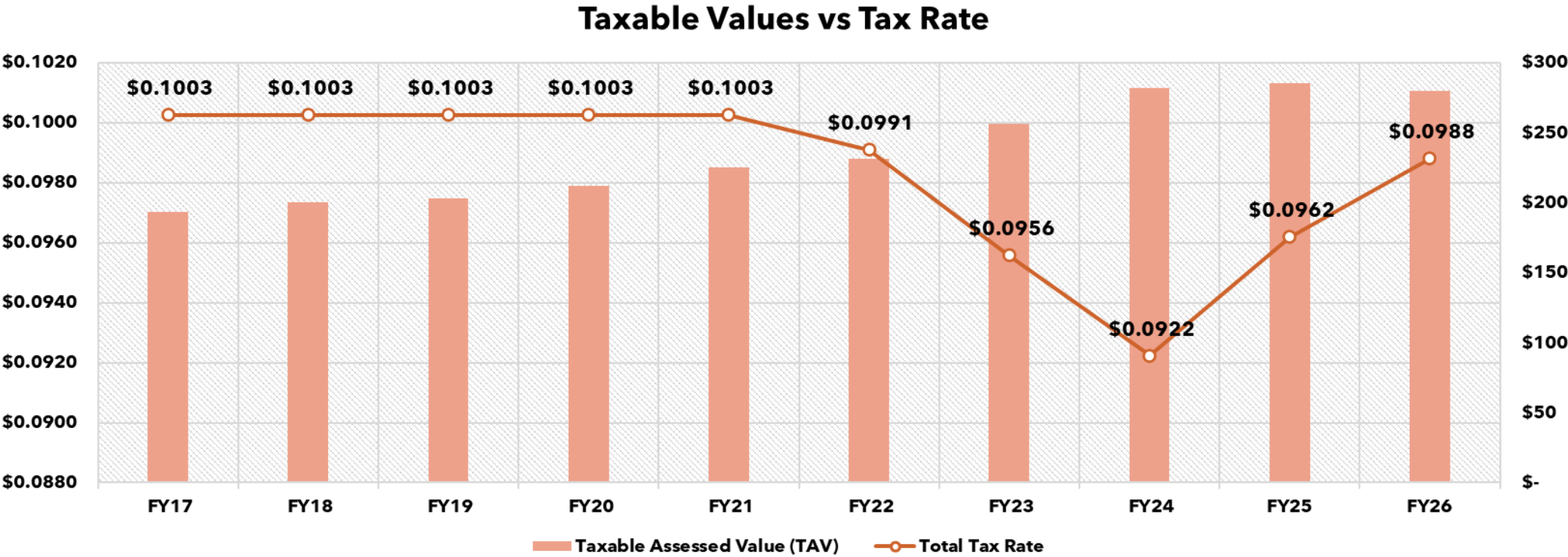
Thank You



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.

Homestead Exemption and Tax Rate Peer Comparison

Entity	Homestead Percent	Rank	Homestead Amount	Over 65 Amount	Rank	Disabled Amount	Rank	TY 2024 Tax Rate	Rank	*TY 2025 Tax Rate	%Chg
Alamo Colleges	1%	4	\$ 5,000	\$ 50,000	5	\$ 50,000	5	\$ 0.149150	2	\$ 0.149150	0.0%
Austin Community College District	1%	4	\$ 5,000	\$ 75,000	4	\$ 75,000	4	\$ 0.101300	6	\$ 0.103400	0.2%
Dallas College	20%	1	\$ 0.00	\$ 100,000	3	\$ 100,000	3	\$ 0.105595	5	\$ 0.106575	0.1%
Houston City College*	17%	2	\$ 5,000	\$ 135,000	1	\$ 135,000	1	\$ 0.096182	7	\$ 0.098802	0.3%
Lonestar College	1%	4	\$ 5,000	\$ 75,000	4	\$ 75,000	4	\$ 0.107600	4	\$ 0.107600	0.0%
San Jacinto College	5%	3	\$ 5,000	\$ 127,500	2	\$ 127,500	2	\$ 0.154868	1	\$ 0.154615	0.0%
Tarrant County College	0%	5	\$ 0.00	\$ 50,000	5	\$ 3,000	6	\$ 0.112280	3	\$ 0.112280	0.0%
Houston Independent School District	20%		\$ 140,000	\$ 65,000		\$ 65,000		0.868300		0.848900	-1.9%

Note: Ranking is from highest to lowest in all categories (1 is the highest, 7 is the lowest). TY 2025 are all proposed tax rates
 Source: Perspective Colleges/Appraisal District websites
 HCC has the lowest tax rat (Rank 7)

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.

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%

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.098802 per \$100 valuation has been proposed by the governing body of Houston City College.

PROPOSED TAX RATE	\$0.098802 per \$100
NO-NEW-REVENUE TAX RATE	\$0.093484 per \$100
VOTER-APPROVAL TAX RATE	\$0.099349 per \$100

The no-new-revenue tax rate is the tax rate for the 2025 tax year that will raise the same amount of property tax revenue for Houston City College from the same properties in both the 2024 tax year and the 2025 tax year.

The voter-approval rate is the highest tax rate that Houston City College may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that Houston City College is proposing to increase property taxes for the 2025 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON October 15, 2025 AT 3:30 PM AT HCC Administration Building, 3100 Main Street, 2nd Floor Auditorium, Houston, TX.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, Houston City College is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of Houston City College at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED
AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal:

Eva Loreda	Laolu Davies-Yemitan
Sean Cheben	Dr. Cynthia Lenton-Gary
Renee Jefferson Patterson	Monica Flores Richart
Dr. Pretta VanDible Stallworth	Dave Wilson

AGAINST the proposal:

PRESENT and not voting:

ABSENT: Dr. Adriana Tamez

Visit [Texas.gov/PropertyTaxes](https://www.texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

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

The following table compares the taxes imposed on the average residence homestead by Houston City College last year to the taxes proposed to be imposed on the average residence homestead by Houston City

College this year.

	2024	2025	Change
Total tax rate (per \$100 of value)	\$0.096182	\$0.098802	increase of 0.002620 per \$100, or 2.72%
Average homestead taxable value	\$319,299	\$334,955	increase of 4.90%
Tax on average homestead	\$307.11	\$330.94	increase of 23.83, or 7.76%
Total tax levy on all properties	\$270,704,905	\$289,191,862	increase of 18,486,957, or 6.83%

For assistance with tax calculations, please contact the tax assessor for Houston City College at 713-274-8000 or Tax.office@tax.hctx.net, or visit www.hctx.net for more information.

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.	Prior year total taxable value. 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). ¹	\$ 232,652,822,913
2.	Prior year tax ceilings. 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. ²	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 232,652,822,913
4.	Prior year total adopted tax rate.	\$ 0.096182 /\$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ 46,539,535,900 B. Prior year values resulting from final court decisions: - \$ 41,974,946,772 C. Prior year value loss. Subtract B from A. ³	\$ 4,564,589,128
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ 51,182,102,071 B. Prior year disputed value: - \$ 13,331,530,224 C. Prior year undisputed value. Subtract B from A. ⁴	\$ 37,850,571,847
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 42,415,160,975

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 275,067,983,888
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. 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>A. Absolute exemptions. Use prior year market value: \$ 442,061,874</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 826,028,083</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 1,268,089,957
11.	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. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: \$ 4,885,933</p> <p>B. Current year productivity or special appraised value: - \$ 19,170</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ 4,866,763
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 1,272,956,720
13.	Prior year captured value of property in a TIF. 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. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 2,666,171,130
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 271,128,856,038
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 260,777,156
16.	Taxes refunded for years preceding the prior tax year. 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. ⁹	\$ 8,703,394
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 269,480,550
18.	Total current year taxable value on the current year certified appraisal roll today. 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. ¹¹ <p>A. Certified values: \$ 275,292,495,807</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$</p> <p>C. Pollution control and energy storage system exemption: 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>D. Tax increment financing: 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.¹² - \$ 2,877,947,020</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 272,414,548,787

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. 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. ¹⁴ \$ 13,693,300,745 B. Current year value of properties not under protest or included on certified appraisal roll. 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. ¹⁵ + \$ 6,590,539,573 C. Total value under protest or not certified. Add A and B.	\$ 20,283,840,318
20.	Current year tax ceilings. 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. ¹⁶	\$ 0
21.	Anticipated contested value. Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. ¹⁷ 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. ¹⁸ If completing this section, the taxing unit must include supporting documentation in Section 9. ¹⁹ Taxing units that are not affected, enter 0.	\$ 0
22.	Current year total taxable value. Add Lines 18E and 19C, then subtract Lines 20 and 21. ²⁰	\$ 292,698,389,105
23.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ²¹	\$ 54,388,378
24.	Total current year taxable value of new improvements and new personal property located in new improvements. 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 do include property on which a tax abatement agreement has expired for the current year. ²²	\$ 4,380,218,475
25.	Total adjustments to the current year taxable value. Add Lines 23 and 24.	\$ 4,434,606,853
26.	Adjusted current year taxable value. Subtract Line 25 from Line 22.	\$ 288,263,782,252
27.	Current year NNR tax rate. Divide Line 17 by Line 26 and multiply by \$100. ²³	\$ 0.093484 /\$100
28.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²⁴	\$ _____ /\$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.

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)

¹⁸ Tex. Tax Code §26.012(1-a)

¹⁹ Tex. Tax Code §26.04(d-3)

²⁰ Tex. Tax Code §26.012(6)

²¹ Tex. Tax Code §26.012(17)

²² Tex. Tax Code §26.012(17)

²³ Tex. Tax Code §26.04(c)

²⁴ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
29.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ 0.081632 /\$100
30.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 275,067,983,888
31.	Total prior year M&O levy. Multiply Line 29 by Line 30 and divide by \$100.	\$ 224,543,496
32.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. 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. Prior year taxes in TIF. 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 C. Prior year transferred function. 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 D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 5,354,541 E. Add Line 31 to 32D.	\$ 229,898,037
33.	Adjusted current year taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 288,263,782,252
34.	Current year NNR M&O rate (unadjusted). Divide Line 32E by Line 33 and multiply by \$100.	\$ 0.079752 /\$100
35.	Rate adjustment for state criminal justice mandate. ²⁶ A. Current year state criminal justice mandate. 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. Prior year state criminal justice mandate. 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 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
36.	Rate adjustment for indigent health care expenditures. ²⁷ A. Current year indigent health care expenditures. 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. Prior year indigent health care expenditures. 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 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100

²⁵ [Reserved for expansion]²⁶ Tex. Tax Code §26.044²⁷ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
37.	Rate adjustment for county indigent defense compensation. ²⁸ A. Current year indigent defense compensation expenditures. 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. Prior year indigent defense compensation expenditures. 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 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.05 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ 0.000000 /\$100
38.	Rate adjustment for county hospital expenditures. ²⁹ A. Current year eligible county hospital expenditures. 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. Prior year eligible county hospital expenditures. 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 C. Subtract B from A and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 D. Multiply B by 0.08 and divide by Line 33 and multiply by \$100. \$ 0.000000 /\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0.000000 /\$100
39.	Rate adjustment for defunding municipality. 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. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. \$ 0 B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ 0 C. Subtract B from A and divide by Line 33 and multiply by \$100 \$ 0.000000 /\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ 0.000000 /\$100
40.	Adjusted current year NNR M&O rate. Add Lines 34, 35D, 36D, 37E, and 38E. Subtract Line 39D.	\$ 0.079752 /\$100
41.	Adjustment for prior year sales tax specifically to reduce property taxes. 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. A. 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. Divide Line 41A by Line 33 and multiply by \$100 \$ 0.000000 /\$100 C. Add Line 41B to Line 40.	\$ 0.079752 /\$100
42.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 41C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 41C by 1.035.	\$ 0.086132 /\$100

²⁸ Tex. Tax Code §26.0442²⁹ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D42.	<p>Disaster Line 42 (D42): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. 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 1.08.³⁰ If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).</p>	\$ 0.000000 /\$100
43.	<p>Total current year debt to be paid with property taxes and additional sales tax revenue. 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&O expenses.</p> <p>A. Debt 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.³¹</p> <p>Enter debt amount \$ 37,427,361</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 37,427,361</p>	\$ 37,427,361
44.	Certified prior year excess debt collections. Enter the amount certified by the collector. ³²	\$ 0
45.	Adjusted current year debt. Subtract Line 44 from Line 43E.	\$ 37,427,361
46.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector.³³ 96.74 %</p> <p>B. Enter the prior year actual collection rate..... 96.74 %</p> <p>C. Enter the 2023 actual collection rate. 96.46 %</p> <p>D. Enter the 2022 actual collection rate. 97.32 %</p> <p>E. 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%.³⁴</p>	96.74 %
47.	Current year debt adjusted for collections. Divide Line 45 by Line 46E.	\$ 38,688,609
48.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 292,698,389,105
49.	Current year debt rate. Divide Line 47 by Line 48 and multiply by \$100.	\$ 0.013217 /\$100
50.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 42 and 49.	\$ 0.099349 /\$100
D50.	<p>Disaster Line 50 (D50): Current year voter-approval tax rate for taxing unit affected by disaster declaration. 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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
51.	COUNTIES ONLY. 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.	Taxable Sales. 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. ³⁵ 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.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³⁶ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 52 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁷ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
54.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 292,698,389,105
55.	Sales tax adjustment rate. Divide Line 53 by Line 54 and multiply by \$100.	\$ 0.000000 /\$100
56.	Current year NNR tax rate, unadjusted for sales tax. ³⁸ Enter the rate from Line 27 or 28, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.093484 /\$100
57.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. 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.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁹ 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.	Current year voter-approval tax rate, adjusted for sales tax. 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.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ⁴⁰ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ⁴¹	\$ 0
61.	Current year total taxable value. Enter the amount from Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 292,698,389,105
62.	Additional rate for pollution control. Divide Line 60 by Line 61 and multiply by \$100.	\$ 0.000000 /\$100

³⁵ Tex. Tax Code §26.041(d)

³⁶ Tex. Tax Code §26.041(i)

³⁷ Tex. Tax Code §26.041(d)

³⁸ Tex. Tax Code §26.04(c)

³⁹ Tex. Tax Code §26.04(c)

⁴⁰ Tex. Tax Code §26.045(d)

⁴¹ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
63.	Current year voter-approval tax rate, adjusted for pollution control. 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. ⁴² 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. ⁴³

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; ⁴⁴
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); ⁴⁵ 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. ⁴⁶

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

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	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 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.	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 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.	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 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.	Total Foregone Revenue Amount. Add Lines 64G, 65G and 66G	\$ 0 /\$100
68.	2025 Unused Increment Rate. Divide Line 67 by Line 22 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ 0.000000 /\$100
69.	Total 2025 voter-approval tax rate, including the unused increment rate. 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

⁴² Tex. Tax Code §26.013(b)

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

⁴⁴ Tex. Tax Code §526.04(c)(2)(A) and 26.042(a)

⁴⁵ Tex. Tax Code §526.0501(a) and (c)

⁴⁶ Tex. Local Gov't Code §120.007(d)

⁴⁷ 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.⁴⁸

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.⁴⁹

Line	De Minimis Rate Worksheet	Amount/Rate
70.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 40 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.079752 /\$100
71.	Current year total taxable value. Enter the amount on Line 22 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 292,698,389,105
72.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 71 and multiply by \$100.	\$ 0.000170 /\$100
73.	Current year debt rate. Enter the rate from Line 49 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.013217 /\$100
74.	De minimis rate. 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.⁵⁰

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.⁵¹

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.	2024 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.096182 /\$100
76.	Adjusted 2024 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. ⁵² 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. ⁵³ 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.	Increase in 2024 tax rate due to disaster. Subtract Line 76 from Line 75.	\$ 0.000000 /\$100
78.	Adjusted 2024 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 271,128,856,038
79.	Emergency revenue. Multiply Line 77 by Line 78 and divide by \$100.	\$ 0
80.	Adjusted 2024 taxable value. Enter the amount in Line 26 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 288,263,782,252
81.	Emergency revenue rate. Divide Line 79 by Line 80 and multiply by \$100. ⁵³	\$ 0.000000 /\$100

⁴⁸ Tex. Tax Code §26.012(8-a)

⁴⁹ Tex. Tax Code §26.063(a)(1)

⁵⁰ Tex. Tax Code §26.042(b)

⁵¹ Tex. Tax Code §26.042(f)

⁵² Tex. Tax Code §26.042(c)

⁵³ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
82.	Current year voter-approval tax rate, adjusted for emergency revenue. 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.⁵⁴

**print
here** ➡

Dawn Stephens M.B.A., Associate Vice Chancellor, Finance & Accounting (Interim)

Printed Name of Taxing Unit Representative

**sign
here** ➡

Dawn Stephens
 Taxing Unit Representative

Date

10/7/2025

⁵⁴ Tex. Tax Code §§26.04(c-2) and (d-2)

ACTION ITEM

Meeting Date: October 15, 2025

Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
B.	Approve the Tax Year 2025/Fiscal Year 2026 Tax Rate for Maintenance and Operations	Dr. Margaret Ford Fisher Robert McCracken

RECOMMENDATION

Approve the attached resolution to adopt the tax rate of \$0.085585 per \$100 assessed valuation as the TY2025/FY2026 tax rate for Maintenance & Operations.

COMPELLING REASON AND BACKGROUND

- The total tax rate revenue is an essential aspect of HCC funding and the anticipated revenue for FY2026 was a key element of the approved FY2026 budget.
- The voter-approval rate and no-new-revenue rate were posted on the HCC website on September 22, 2025, in compliance with the Truth-in-Taxation statute, Property Tax Code, Chapter 26.
- Since our proposed total tax rate of \$0.098802 is less than the TY2025 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 \$0.093484, 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 total proposed total tax rate for TY2025 is \$0.098802 per \$100 of assessed valuation. The proposed tax rate is a 2.7% increase compared to the prior year's adopted tax rate of \$0.096182.
- THE PROPOSED TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.
- The proposed M&O tax rate is \$0.085585 per \$100 of valuation. The calculated No-New-Revenue M&O Tax Rate is \$0.079752.
- THE PROPOSED M&O TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE BY 7.31 PERCENT.

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 3:30 pm 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 Maintenance and Operations tax rate for TY2025/FY2026 is \$0.085585 per \$100 assessed valuation, generating approximately \$242.3 million in ad valorem tax revenue, net after collections to support the FY2026 Operating Budget.

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
Resolution - 2025 Tax Rate for Maintenance and Operations	10/8/2025	Attachment

This item is applicable to the following: District

HOUSTON CITY COLLEGE

HOUSTON, HARRIS COUNTY, TEXAS

RESOLUTION AND ORDINANCE FIXING THE TAX RATE AND LEVYING AD VALOREM TAXES FOR THE HOUSTON CITY COLLEGE FOR MAINTENANCE AND OPERATION FOR THE YEAR 2025.

WHEREAS, The Board of Trustees of the Houston City College finds that after reviewing all sources of revenue, it is necessary that the Board fix the maintenance and operations tax rate at \$0.085585 for the Houston City College on One Hundred Dollars (\$100.00) of assessed taxable property value to operate the College during the current year.

WHEREAS, The maintenance and operations tax levy for 2025 will be used to fund maintenance and operations expenditures included in the FY 2026 Unrestricted Operating Budget.

THEREFORE BE IT RESOLVED AND ORDAINED BY THE BOARD OF TRUSTEES OF THE HOUSTON CITY COLLEGE THAT:

1. The above paragraphs are incorporated and made a part of this Resolution and Ordinance; and
2. The College tax rate for the Houston City College year 2025 shall be, and the rate is hereby fixed at \$0.085585 for maintenance and operations expenses of the Houston City College, on each One Hundred Dollars (\$100.00) of assessed value of taxable property, such ad valorem taxes will be levied on all taxable property situated in the College District for all purposes, during the year 2025 and the Assessor and Collector of Taxes of the College District is hereby authorized and directed to assess property and collect College District taxes on the basis of this rate for the year 2025; and

HOUSTON CITY COLLEGE
HOUSTON, HARRIS COUNTY, TEXAS

3. The assessed value of taxable property shall be based upon the current assessment ratio of ONE HUNDRED PERCENT (100%) of market value; and tax rolls for 2025 and all prior years are approved; and
4. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE; and
5. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.31 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$3.96. and
6. This Resolution and Ordinance shall become effective from its passage.

On motion of Trustee_____Seconded by
Trustee_____and the above

Resolution and Ordinance fixing the Houston City College tax rate and levying ad valorem taxes for the year 2025 was adopted, and it was so ordered.

By:_____
Eva Loreda, Chair
Board of Trustees
Houston City College

ATTEST:

By:_____
Sean Cheben, Secretary
Board of Trustees
Houston City College

HOUSTON CITY COLLEGE
HOUSTON, HARRIS COUNTY, TEXAS

STATE OF TEXAS
§
COUNTY OF HARRIS

VERIFICATION

BEFORE ME, the undersigned Notary Public, on this day personally appeared_____. Who is duly authorized to make this verification in their representative capacity. Being duly sworn under oath, _____ stated that he/she is the person appearing and the facts contained therein are within his/her personal knowledge are true and correct.

SUBSCRIBED AND SWORN TO BEFORE ME ON THIS 15th DAY
OF OCTOBER, 2025.

NOTARY PUBLIC IN AND FOR THE
STATE OF TEXAS
MY COMMISSION EXPIRES:_____

VERIFICATION

BEFORE ME, the undersigned Notary Public, on this day personally appeared_____. Who is duly authorized to make this verification in their representative capacity. Being duly sworn under oath, _____ stated that he/she is the person appearing and the facts contained therein are within his/her personal knowledge are true and correct.

SUBSCRIBED AND SWORN TO BEFORE ME ON THIS 15th DAY
OF OCTOBER, 2025.

NOTARY PUBLIC IN AND FOR THE
STATE OF TEXAS
MY COMMISSION EXPIRES:_____

ACTION ITEM

Meeting Date: October 15, 2025

Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
C.	Approve the Tax Year 2025/Fiscal Year 2026 Tax Rate for Debt Service	Dr. Margaret Ford Fisher Robert McCracken

RECOMMENDATION

Approve the attached resolution to adopt the tax rate of \$0.013217 per \$100 assessed valuation as the TY2025/FY2026 tax rate for Debt Service.

COMPELLING REASON AND BACKGROUND

- The total tax rate revenue is an essential aspect of HCC funding and the anticipated revenue for FY2026 was a key element of the approved FY2026 budget.
- The voter approval rate and no-new-revenue rate were posted on the HCC website on September 22, 2025, in compliance with the Truth-in-Taxation statute, Property Tax Code, Chapter 26.
- Since our proposed total tax rate of \$0.098802 is less than the TY2025 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 \$0.093484, 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 total proposed total tax rate for TY2025 is \$0.098802 per \$100 of assessed valuation. The proposed tax rate is a 2.7% increase compared to the prior year's adopted tax rate of \$0.096182.
- The proposed debt service portion of the total tax rate for TY2025 is \$0.013217 per \$100 assessed valuation, generating the approximate amount of revenues needed to meet debt payment obligations FY2026. State law requires that the debt service portion of the tax rate be set at an amount that will cover the principal and interest due in the upcoming year.

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 3:30 pm 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

Based on the certified values received on September 3, 2025, the Debt Service tax rate for TY2025 is \$0.013217 per \$100 assessed valuation, generating the approximate amount of revenue needed to

meet debt payment obligations of \$37.4 million, net after collections for FY2026.

LEGAL REQUIREMENT

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

STRATEGIC ALIGNMENT

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

ATTACHMENTS:

Description	Upload Date	Type
Resolution - 2025 Tax Rate for Debt Service	10/8/2025	Attachment

This item is applicable to the following: District

HOUSTON CITY COLLEGE

HOUSTON, HARRIS COUNTY, TEXAS

RESOLUTION AND ORDINANCE FIXING THE TAX RATE AND LEVYING AD VALOREM TAXES FOR THE HOUSTON CITY COLLEGE FOR DEBT SERVICES FOR THE YEAR 2025.

WHEREAS, The Board of Trustees of the Houston City College is authorized, by a majority of the electors that voted in the election, to levy and pledge annual Ad Valorem taxes sufficient to pay the principal and interest on negotiable coupon bonds as the same come due in the year 2025 at 0.013217 for the Houston City College on the One Hundred Dollars (\$100.00) of assessed taxable property value during the current year.

THEREFORE, BE IT RESOLVED AND ORDAINED BY THE BOARD OF TRUSTEES OF THE HOUSTON CITY COLLEGE THAT:

1. The above paragraph is incorporated and made a part of the Resolution and Ordinance; and
2. The College Tax rate for the Houston City College year 2025 shall be, and the rate is hereby fixed at 0.013217 for the debt service obligation of the Houston City College, on each One Hundred Dollars (\$100.00) of assessed value of taxable property, such Ad Valorem taxes to be levied on all taxable property situated in the College District for the purpose of satisfying the District's general obligation debt, during the year 2025 and the Assessor and Collector of Taxes of the College District is hereby authorized and directed to assess property and collect District taxes on the basis of this rate for the year 2025, and

HOUSTON CITY COLLEGE
HOUSTON, HARRIS COUNTY, TEXAS

3. The assessed value of taxable property shall be based upon the current assessment ratio of ONE HUNDRED PERCENT (100%) of market value; and tax rolls for 2025 and all prior years are approved.
4. This Resolution and Ordinance shall become effective from its passage.

On motion of Trustee_____Seconded by
Trustee_____and the above Resolution and
Ordinance fixing the Houston City College tax rate and levying ad valorem taxes for the
year 2025 was adopted and it was so ordered.

By:_____
Eva Loreda, Chair
Board of Trustees
Houston City College

ATTEST:

By:_____
Sean Cheben, Secretary
Board of Trustees
Houston City College

HOUSTON CITY COLLEGE
HOUSTON, HARRIS COUNTY, TEXAS

STATE OF TEXAS
§
COUNTY OF HARRIS

VERIFICATION

BEFORE ME, the undersigned Notary Public, on this day personally appeared_____. Who is duly authorized to make this verification in their representative capacity. Being duly sworn under oath, _____ stated that he/she is the person appearing and the facts contained therein are within his/her personal knowledge are true and correct.

SUBSCRIBED AND SWORN TO BEFORE ME ON THIS 15th DAY
OF OCTOBER, 2025.

NOTARY PUBLIC IN AND FOR THE
STATE OF TEXAS
MY COMMISSION EXPIRES:_____

VERIFICATION

BEFORE ME, the undersigned Notary Public, on this day personally appeared_____. Who is duly authorized to make this verification in their representative capacity. Being duly sworn under oath, _____ stated that he/she is the person appearing and the facts contained therein are within his/her personal knowledge are true and correct.

SUBSCRIBED AND SWORN TO BEFORE ME ON THIS 15th DAY
OF OCTOBER, 2025.

NOTARY PUBLIC IN AND FOR THE
STATE OF TEXAS
MY COMMISSION EXPIRES:_____