HOUSTON
CITY COLLEGE

AGENDA

BOARD OF TRUSTEES

SPECIAL MEETING

August 5, 2026
3:30 PM

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

NOTICE OF A SPECIAL MEETING
OF THE BOARD OF TRUSTEES

HOUSTON CITY COLLEGE

August 5, 2026

Notice is hereby given that the Board of Trustees of Houston City College will hold a Special Meeting on Wednesday, August 5, 2026 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. Review the Tax Rate Adoption Process for Tax Year 2026 (FY 2027) and Review the Calculated and Proposed Tax Rates

B. Review the 2026 Preliminary Tax Rate and Announce the Timeline for the Public Hearing and Final Adoption of 2026 Tax Rate (FY 2027)

C. Designate Official to Calculate Tax Rates for Tax Year 2026 (FY 2027)

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

A. Legal Matters

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

1. Update on IT Security
2. Update on HB 20
3. Update on Naming Agreement

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 **30th day of July 2026**, 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 City College, 3100 Main, First Floor, Houston, Texas 77002 and (2) the Houston City College's website: www.hccs.edu.

Posted By:

____
Sharon R. Wright
Director, Board Services

REPORT ITEM

Meeting Date: August 5, 2026

Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
A.	**Review the Tax Rate Adoption Process for Tax Year 2026 (FY 2027) and Review the Calculated and Proposed Tax Rates**	**Dr. Margaret Ford Fisher Robert McCracken Linebarger Goggan Blair & Sampson, LLP**

DISCUSSION
Review of the tax rate adoption process enacted following the 86th legislative session, and timeline for the Board of Trustees' adoption of the tax year 2026 (FY2027) rates.

COMPELLING REASON AND BACKGROUND
- The Operating Budget based on the estimated tax rate is partially supported by Maintenance and Operations tax revenues. In addition, the general obligation and maintenance bonds interest and principal payments are payable from the Debt Service tax revenues.

- Several changes were made during the 86th Legislative session to the required process, including the timing for adoption of the tax rate and posting of required notices and communications.

FISCAL IMPACT
The total estimated tax revenues for FY 2027 from the Maintenance and Operations rate and Debt Service rates are $250.2 million and $35.2 million, respectively, net after collections.

LEGAL REQUIREMENT
Chapter 26 of the Property Tax Code requires taxing units to comply with the Truth-in-Taxation statues in adopting their tax rates.

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

ATTACHMENTS:

Description	Upload Date	Type
Truth-in-Taxation Presentation	7/29/2026	Presentation

This item is applicable to the following: District

LINEBARGER
ATTORNEYS AT LAW

ACT APPRAISAL & COLLECTION TECHNOLOGIES

Truth-in-Taxation Update

Houston City College

August 2026

- HCC has been a Linebarger client for over 20 years
- Our comprehensive legal services and collection program includes every part of the delinquent collection process
- Professional collectors, many of whom are bilingual
- Experienced attorneys to oversee all aspects of the collection program

LINEBARGER
ATTORNEYS AT LAW

Texas Constitution and Tax Code Chapter 26
Four Guiding Principles of TNT

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

LINEBARGER
ATTORNEYS AT LAW

TNT Steps

1. Draft budget
2. Calculate benchmark tax rates:
   No-new-revenue rate (NNR)
   Voter-approval tax rate (VATR)
3. Publish notices and website information
4. Hold hearings
5. Adopt tax rate by deadline
6. Hold any required elections (uniform election date)

LINEBARGER
ATTORNEYS AT LAW

Designated Officer or Employee Calculates 2 Benchmark Tax Rates

No-New - Revenue Tax Rate

- Same revenue as last year (excludes new improvements)

Voter-Approval Tax Rate

- Allows 8% M&O growth and debt rate sufficient to make required payments

New Requirement in 2026: State Worksheets used to calculate benchmark tax rates must include a working hyperlink to the backup documentation used for benchmark tax rate calculations.

Special Taxing Units

- Includes junior college districts
- Special taxing units allow 8% M&O growth for voter-approval tax rate
- Adopting tax rate above voter-approval tax rate automatically triggers election on uniform election date in November (no voter petition required)

LINEBARGER
ATTORNEYS AT LAW

Debt

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

Before Hearing/Rate Adoption

- Certification of TNT worksheets before:
  - o Submitting NNR and VATR to governing body
  - o Adopting tax rates
- Update chief appraiser database as information becomes available;
- May not hold public hearing or meeting to adopt tax rate until **fifth** day after:
  - o CAD posts the Notice of Estimated Taxes;
  - o Tax rates, public meeting/hearing information, and TNT worksheet publicly available in transparency database

August CAD NOTICE

Notice of Estimated Taxes

Form 50-313

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

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

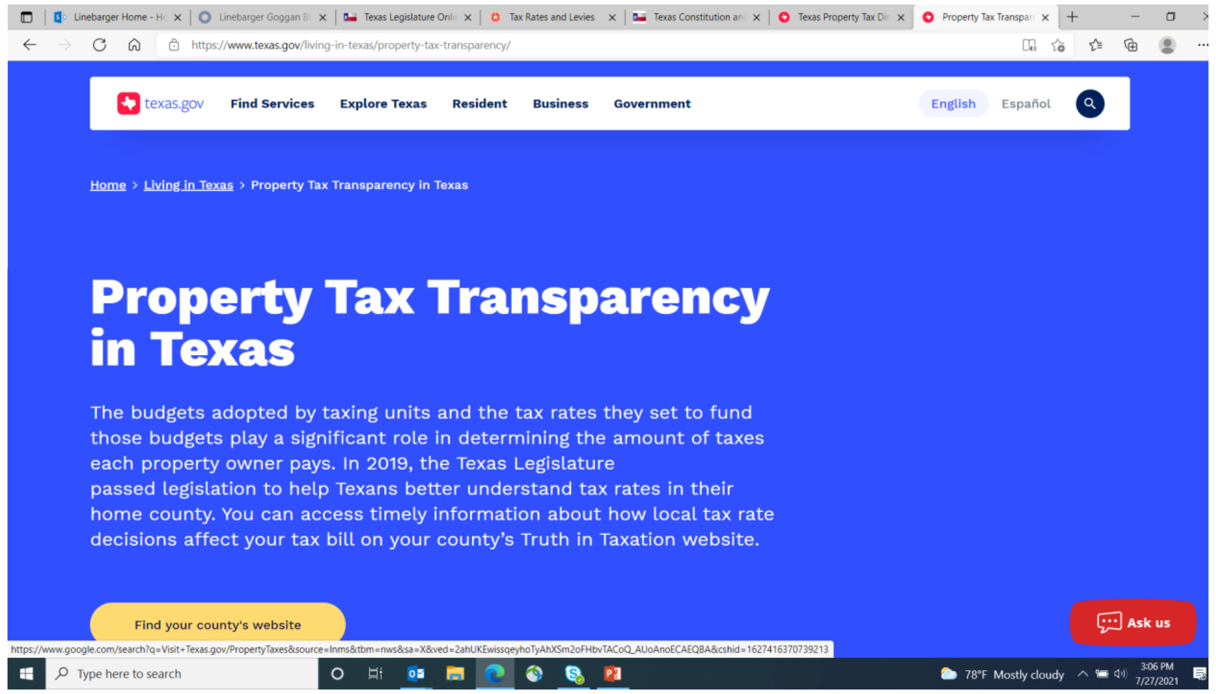
County's Assessor ______________________________

Contact Name ______________________________

Address ______________________________

Address ______________________________

Phone Number ______________________________



Texas.gov/PropertyTaxes

CAD Transparency Database

Harris Taxes | Truth-in-Taxation

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

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

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

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

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

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

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

No Rows To Show

Update information as it becomes available

Tax rates

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

Estimate of Taxes (calculated)

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

Public hearing/meeting on tax rate

- Date, time, location

Other information

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

Before Hearing/Rate Adoption
Hearing Notice

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

Proposed tax rate and budget on taxing unit website

Rate Adoption-Deadline

- Before Sept. 30 or **<u>60 days after roll certification</u>**

- Exception if adopting rate above voter-approval tax rate

  -71 days before November uniform election date (August 24, 2026)

  -deadline to order an election is 78 days prior to election (August 17, 2026)

Rate Adoption-Hearing

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

Resolution language: include similar statements on taxing unit website

HCCS Website

Contact Information

Taxing unit (mailing address, email, telephone number)

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

Budget

Two past years; current

% and $ change from last year

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

Tax Rates

Last two years:
- M&O
- Debt; I&S for schools

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

Audit

Financial audit; most recent

Comptroller database and website requirements: on **one** page
https://comptroller.texas.gov/taxes/property-tax/truth-in-taxation/data-web.php

Other Website Requirements

County tax assessor-collector website

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

Form 50-212

Notice About ________ Tax Rates
(current year)

Property Tax Rates in ____________________
(taxing unit's name)

This notice concerns the ________ property tax rates for ____________________.
(current year) (taxing unit's name)

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

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

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

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

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

Unencumbered Fund Balances

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

Type of Fund	Balance
	$

Notice of Tax Rates

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

2026 TNT Calendar

By July 25	• Deadline for chief appraiser to certify to assessor the roll or certify estimate if appraisal review board has not approved appraisal records by July 20
Aug. 1 or as soon as possible	• Assessor submits to taxing units appraised, assessed, and taxable value, including for new property • Collector certifies anticipated collection rate and any excess collections
As soon as possible after TNT calculation	• Submit TNT forms to county tax assessor-collector (TAC)
Aug. 7 or as soon as practicable	• Designated officer or employee submit rates to governing body • County TAC posts TNT forms for current tax year on county website • Chief appraiser publishes notice of estimate taxes on database in newspaper and on appraisal district website

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

2026 TNT CALENDAR

Aug.–Sept.	• 5 days before hearing publish quarter page newspaper notice; 7 days before for website notice and TV, if free access • 72 hours before public meeting, post notice for Open Meetings Act
August 24	• Deadline to order November election; no later than 78 days before election*
August 17	• Deadline to adopt tax rate that exceeds voter-approval tax rate no later than 71st day before next November uniform election date
Before September 30	• Deadline to adopt tax rate or ***60 days after receiving roll, whichever later***
After rate adoption	• Update taxing unit website; provide tax rates to county tax assessor-collector and chief appraiser database
October 1 or as soon as practicable	• Tax assessors prepare and mail tax bills
November 3	• Uniform November election date*

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

LINEBARGER
ATTORNEYS AT LAW

THANK YOU

REPORT ITEM

Meeting Date: August 5, 2026

Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
B.	**Review the 2026 Preliminary Tax Rate and Announce the Timeline for the Public Hearing and Final Adoption of 2026 Tax Rate (FY 2027)**	**Dr. Margaret Ford Fisher** **Robert McCracken**

DISCUSSION

Review preliminary 2026 calculated tax rates and proposed preliminary tax rate of $0.098802, which is necessary to fund the approved FY2027 operating budget and debt service payments, and announce the timeline for the public hearing and final adoption of a tax rate.

COMPELLING REASON AND BACKGROUND

- To comply with the Truth-in-Taxation statutes, the governing body must meet to discuss the proposed tax rate.

- If the proposed tax rate exceeds the voter approval rate (VAR) or the no new revenue rate (NNR) (whichever is lower), the Board will take a record vote and announce the date and time of the public hearing in accordance with the tax code.

- Maintenance and Operations tax revenues support the HCC FY2027 budget. In addition, the general obligation and maintenance bonds interest and principal payments are payable from the Debt Service tax revenues.

The proposed tax rate is less than the 2026 calculated voter approval rate (VAR); therefore, no election is required. However, since the proposed rate is greater than the no new revenue rate (NNR), the Board is required to hold a public hearing on the proposed tax rate prior to the adoption of the tax rate according to Section 26.06 and Section 26.065.

The preliminary voter approval rate and no new revenue rate will be posted on the HCC website on August 6, 2026, in compliance with the Truth-in-Taxation statute, Property Tax Code, Chapter 26.

The VAR and NNR will be re-calculated using certified tax rolls and presented to the Board at a Regular Meeting on Wednesday, September 16, 2026. The Board will vote to approve the proposed rate, and the proposed rate will be reported on the appropriate county appraisal districts' tax transparency websites and posted to the HCC website on September 17, 2026.

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 7, 2026, at the Administration Building, 3100 Main Street, 2nd Floor Auditorium, Houston, TX.

- The HCC Board will vote to adopt the 2026 tax rate at the Special Meeting on Wednesday, October 7, 2026, at the Administration Building, 3100 Main Street, 2nd Floor Auditorium, Houston, TX.

FISCAL IMPACT

The total estimated tax revenues for FY2027 from the Maintenance and Operations rate and Debt Service rates are $250.2 million and $35.2 million, respectively, net after collections.

The preliminary proposed Maintenance and Operations tax rate for 2026 is $0.098802 per $100 assessed valuation, generating approximately $250.2 million in ad valorem tax revenue, net after collections to support the FY2027 Operating Budget.

The preliminary proposed Debt Service tax rate is $0.012188 per $100 assessed valuation, generating the approximate amount of revenue needed to meet debt payment obligations of $35.2 million, net after collections for FY2027.

LEGAL REQUIREMENT

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

STRATEGIC ALIGNMENT

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

ATTACHMENTS:

Description	Upload Date	Type
Preliminary 2026 Tax Rate Recommendation Presentation	7/29/2026	Presentation

This item is applicable to the following: District

Review of Tax Year 2026 Calculated Tax

Dr. Margaret Ford Fisher, Chancellor

Robert McCracken, VC Administration & Operations

Dawn Stephens, Interim AVC, Finance & Accounting

August 5, 2026

Agenda

- Review preliminary proposed tax rate based on FY2027 budget estimate
    - Maintenance and Operations (M&O)
    - Debt Service
- Review Proposed timeline for tax rate adoption
- Announce meeting date for the public hearing and tax rate adoption

Proposed Timeline to Adoption – Tax Year 2026

DATES	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 17, 2026	HCC Board of Trustees approved the FY27 Operating Budget based on the estimated tax rate
***Saturday, July 25, 2026**	Deadline for chief appraiser to certify rolls or value estimates to taxing units
July 27 - August 7 **(or as soon as practicable)**	Calculation of no new revenue and voter approval tax rates using estimates
Wednesday, August 5, 2026 **(Special Meeting)**	Board to discuss the 2026 tax rates: • Report on Truth-in-Taxation (TNT) guidelines, requirements, and timelines (Linebarger, Et. al.) • Provide estimated TNT calculations to the Board of Trustees • Review of the preliminary tax rates based on estimated values • Designate tax preparer
Thursday, August 6, 2026	Post the Notice About 2026 Tax Rates on HCC TNT website and County Appraisal District (CAD) transparency website
Mid-August	Chief Appraiser gives each taxing unit the August certified list of taxable property known as the appraisal roll
Mid-August - September 4, 2026	Recalculation of no new revenue and voter approval tax rates using certified values
September/October	Elected officials of each taxing unit adopt tax rates for their operations and debt payments
Wednesday, September 16, 2026	Present updated tax rates to Board: • Board approval of proposed tax rate. • Announce date of hearing and adoption
Thursday, September 17, 2026	The proposed tax rate is posted to County Appraisal District (CAD) transparency website and repost to HCC website
Wednesday, September 30, 2026	Notice of Public Hearing is posted on HCCTV and HCC TNT website (7 days before public hearing)
Friday, October 2, 2026	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
Wednesday, October 7, 2026 **(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
Note: Taxing units must adopt the tax rate by Sept 29th or 60 days after receipt of appraisal roll, whichever is later.	

*Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day

Proposed Tax Rate and Revenue Preliminary Estimates

Explanations:

- HCC received estimated property tax valuations on July 25th from Fort Bend and Harris County assessment districts. Certified values are provided in Mid-August. HCC uses the August certified values to calculate its tax rates. Property valuation is a primary component for determining total tax revenues.
- For this presentation, estimates used in the budget process are presented. Final values will be calculated upon receipt of the certified values in August.
- HCC's estimated total tax rate is $0.098802. Since this does not exceed the estimated voter approval rate of $0.102807, no election to increase the tax rate is required.
- Estimated valuations were budgeted at $298.6B.
- Valuations are estimated at a 2% increase compared to prior year. We have estimated a 96.74% collection rate on property taxes for both counties.
- Current exemptions remain:
  - Over 65/Disabled, $135,000
  - Homestead $5,000 or 17% (whichever is greater)
- We estimate $7.8M [+3.2%] in M&O tax revenue.

	CURRENT	PROPOSED ESTIMATE	DELTA	
	Tax Year '25 Fiscal Year '26	Tax Year '26 Fiscal Year '27		
Taxable Valuations	**$ 292,698,389**	**$ 298,552,357**	**$ 5,853,968**	**2.0%**
Tax Rates:				
M&O	$ 0.085585	$ 0.086614	$ 0.001029	1.2%
Debt Service	0.013217	0.012188	(0.001029)	-7.8%
Total Tax Rate	**$ 0.098802**	**$ 0.098802**	**$ 0.000000**	**0.0%**
Tax Revenue Estimate:				
M&O	$ 242,339	$ 250,159	$ 7,819	3.2%
Debt Service	37,425	35,201	(2,224)	-5.9%
Total Revenue	**$ 279,764**	**$ 285,359**	**$ 5,595**	**2.0%**

Comparison of Valuations, Tax Rate and Collections

Large Urban Community College	Net Assessed Valuation	FY2026/TY2025 Total Tax Rate	Estimated Taxes Collected
Dallas County Community College	$ 442,387,293,421	$ 0.106575	$ 471,474,258
Austin Community College	$ 399,231,916,931	$ 0.103400	$ 412,805,802
Lone Star College	$ 306,680,449,672	$ 0.106000	$ 325,081,277
Houston City College	$ 292,698,389,105	$ 0.098802	$ 279,764,208
Tarrant County College	$ 278,296,862,747	$ 0.112280	$ 312,471,717
Alamo Community College	$ 231,202,328,113	$ 0.149150	$ 344,838,272
San Jacinto Community College	$ 87,394,399,241	$ 0.154615	$ 130,483,150

Source: Respective Community College Websites

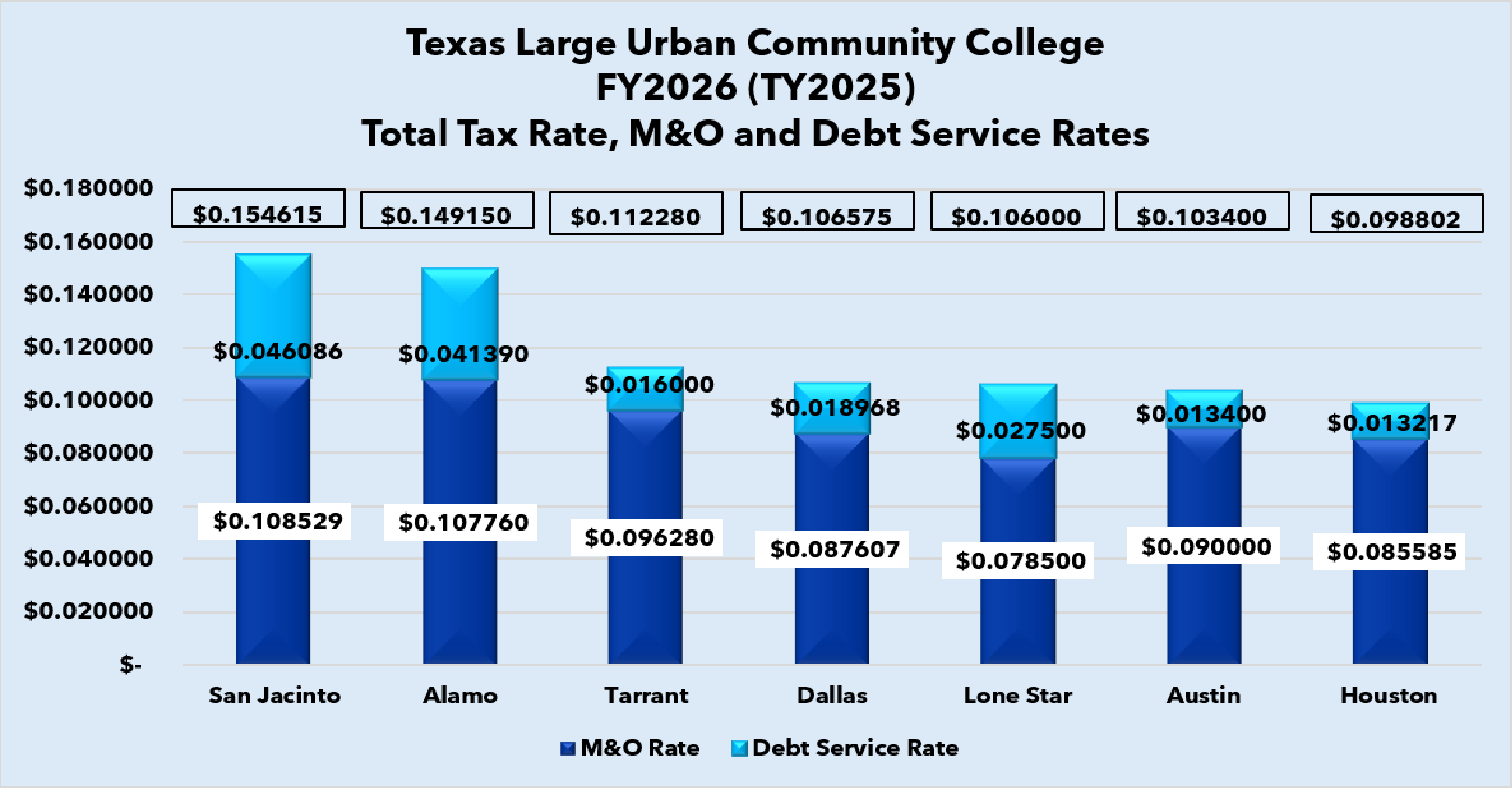
Proposed Homestead Exemption - No Change

Comparison of Exemption Amounts and Tax Rates

Large Urban Peer Comparison of Exemption Amounts and Tax Rates				
Jurisdiction / Taxing Unit	**Homestead Percent**	**Minimum Homestead Amount**	**Over 65 and/or Disabled Amount**	**FY 2026/ TY 2025 Total Tax Rate**
Houston City College (Current/Proposed)	**17%**	**5,000**	**135,000**	**$ 0.098802**
Austin Community College	1%	5,000	75,000	$ 0.103400
Lone Star College	8%	0	75,000	$ 0.106000
Dallas College	20%	0	100,000	$ 0.106575
Tarrant County College	1%	5,000	50,000	$ 0.112280
Alamo Community College	1%	5,000	50,000	$ 0.149150
San Jacinto Jr. College	8%	0	140,000	$ 0.154615

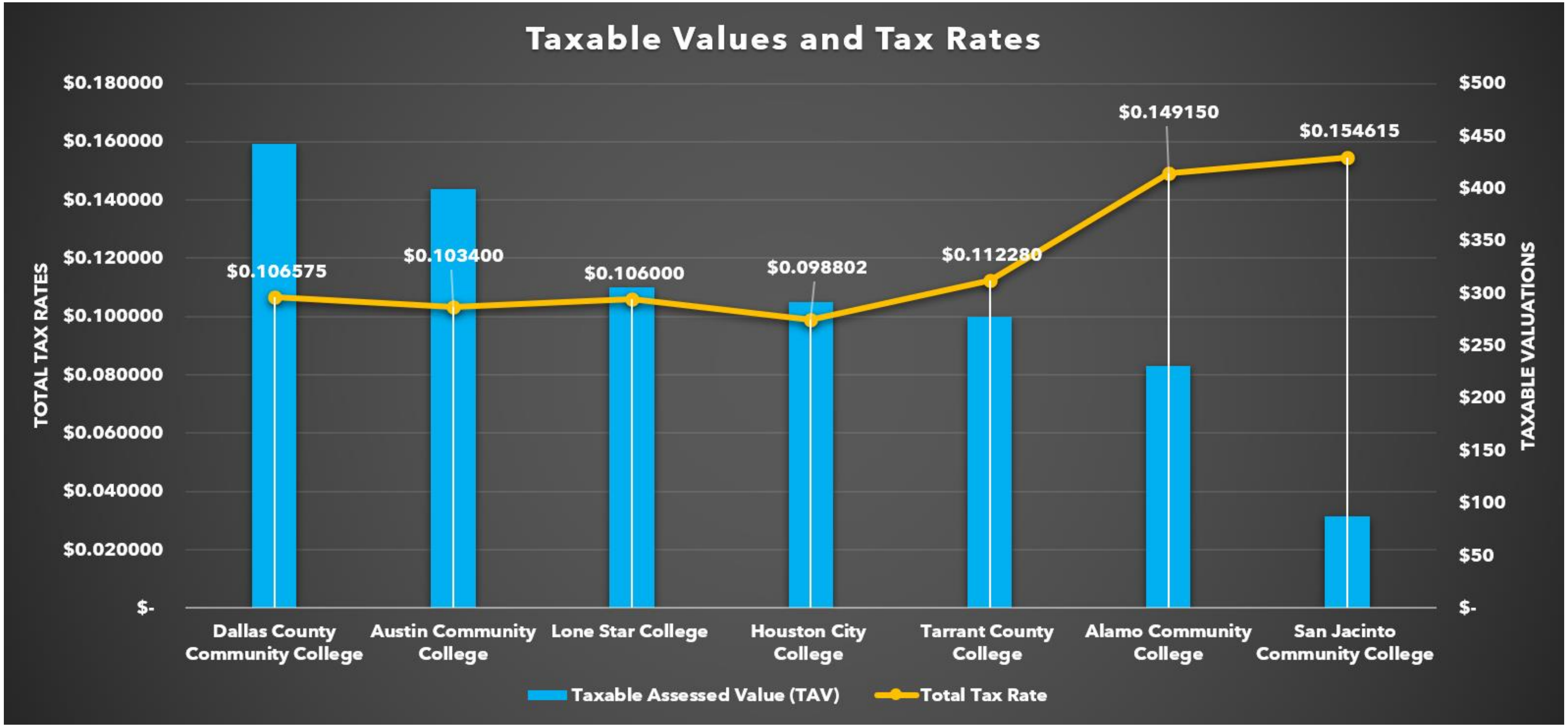
Source: Exemptions and Tax Rates from respective college jurisdiction/taxing unit

Tax Rate Comparison



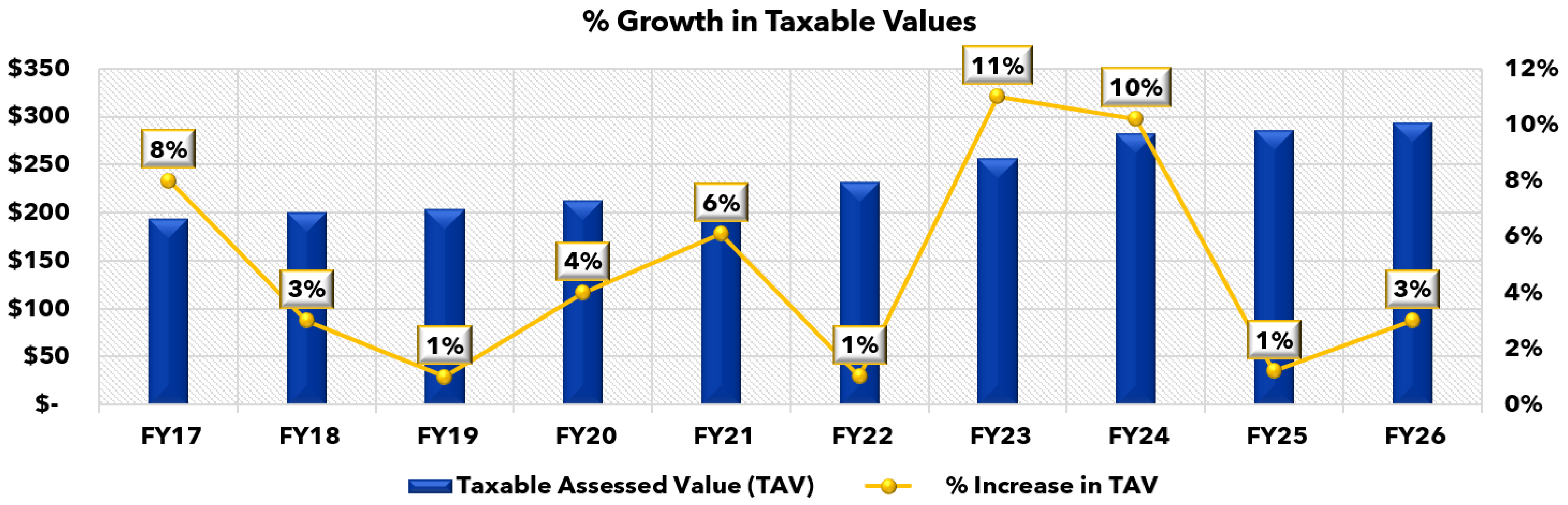
Source: Respective Colleges website

Property Valuation and Tax Rate Comparison

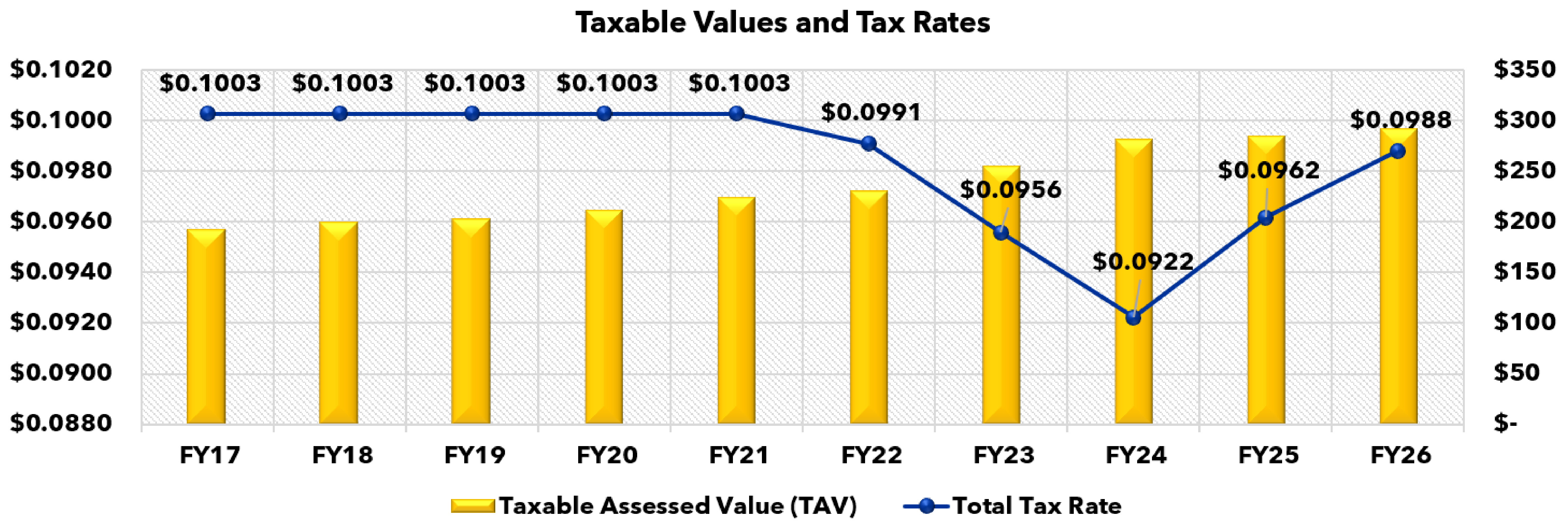


Source: Respective Colleges website

Valuation History – FY2017-FY2026



Tax Rate and Valuation History – FY2017-FY2026



Thank You

ACTION ITEM

Meeting Date: August 5, 2026

Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
C.	**Designate Official to Calculate Tax Rates for Tax Year 2026 (FY 2027)**	**Dr. Margaret Ford Fisher Robert McCracken**

RECOMMENDATION

Designate the Vice Chancellor of Administration and Operations as the officer to calculate tax rate information required under Texas Tax Code Section 26.04(c). Designate the Interim Associate Vice Chancellor of Finance and Accounting as the 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 Vice Chancellor of Administration and Operations or, in the alternative in the event the Vice Chancellor of Administration and Operations is vacant or unavailable, the Interim Associate Vice Chancellor of Finance and Accounting, as the official to calculate the voter approval tax rate (VAR), the no-new-revenue tax rate (NNR), 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 County Appraisal District and the Fort Bend County Appraisal District validate HCCS' calculations, respectively.

FISCAL IMPACT

The total estimated tax revenues for FY27 from the Maintenance and Operations rate and Debt Service rates are $250.2 million and $35.2 million, respectively, net after collections.

LEGAL REQUIREMENT

Chapter 26 of the Property Tax code requires taxing units to comply with the Truth-in-Taxation statues 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