HOUSTON
CITY COLLEGE

AGENDA

BOARD OF TRUSTEES

SPECIAL MEETING

October 7, 2026
12:00 PM

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

NOTICE OF A SPECIAL MEETING
OF THE BOARD OF TRUSTEES

HOUSTON CITY COLLEGE

October 7, 2026

Notice is hereby given that the Board of Trustees of Houston City College will hold a Special Meeting on Wednesday, October 7, 2026 at 12:00 PM, or after, and from day to day as required, at 3100 Main Street, 2nd Floor Auditorium, Houston, Texas 77002. The items listed in this Notice may be considered in any order at the discretion of the Chair or Board and items listed for closed session may be discussed in open session and vice versa as permitted by law. The Board may take final action with regard to items listed in this Notice without further action at a Regular Board Meeting.

I. Call to Order

A. Opportunity for Public Comments

II. Topics For Discussion and or Action

A. Public Hearing Regarding Tax Revenue Calculation and Vote to Approve 2026 Tax Rates for Maintenance and Operations and Debt Service

B. Approve the Tax Year 2026/Fiscal Year 2027 Tax Rate for Maintenance and Operations

C. Approve the Tax Year 2026/Fiscal Year 2027 Tax Rate for Debt Service

D. Approve Resolution in Memoriam of Representative Garnet F. Coleman

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. Organizational Efficiency Contract Scope of Work
2. Discuss HB20 Opportunities and Potential Contract
3. Board Policy BBH (Local): Board Members: Conventions, Conferences, and Workshops

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. <u>Real Estate Matters</u>

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

1. Real Estate Opportunities Update

IV. Additional Closed or Executive Session Authority

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

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

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

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

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

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

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

Section 551.084 - For the purpose of excluding a witness or witnesses in an investigation from a hearing during examination of another witness in the

investigation. Should any final action, final decision, or final vote be required in the opinion of the Board with regard to any matter considered in such closed or executive meeting or session, then such final action, final decision, or final vote shall be at either:

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

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

V. Reconvene in Open Meeting

VI. Adjournment

CERTIFICATE OF POSTING OR GIVING NOTICE

On this **1st day of October 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: October 7, 2026

Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
A.	**Public Hearing Regarding Tax Revenue Calculation and Vote to Approve 2026 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 FY2027 was a key element of the approved FY2027 budget.
- The Voter-approval tax rate (VATR) and No-new-revenue rate (NNR) were posted on the HCC website on September 17, 2026, 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 TY2026 Voter-approval tax rate (VATR) of $0.104648, no election is required. However, since the proposed rate is greater than the No-new-revenue rate (NNR) of $0.096926, 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 07, 2026, at 12:00 pm 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 07, 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 $246.3 million and $36 million, respectively, net after collections.

The Maintenance and Operations tax rate for TY2026 is $0.086206 per $100 assessed valuation, generating approximately $246.3 million in ad valorem tax revenue, net after collections to support the FY2027 Operating Budget.

The Debt Service tax rate is $0.012596 per $100 assessed valuation, generating the approximate amount of revenue needed to meet debt payment obligations of $39 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
Tax Rate Adoption Presentation	9/30/2026	Presentation
Notice of Public Hearing	9/30/2026	Attachment
2026 Tax Rate Calculation Worksheet	9/30/2026	Attachment

This item is applicable to the following: District

HOUSTON CITY COLLEGE

Tax Year 2026/Fiscal Year 2027

Tax Rate Adoption

Dr. Margaret Ford Fisher, Chancellor

Robert McCracken, VC Administration & Operations

Dawn Stephens, Interim AVC, Finance & Accounting

October 07, 2026

Purpose

- **Review the final proposed tax rates and estimated revenue:**
  - Total Tax
  - Maintenance and Operations (M&O)
  - Debt Approve the 2026 proposed tax rate for FY27

- **Recommend adoption of the final Tax Year 2026/Fiscal Year 2027 Ad Valorem tax rate**

Typical County Timeline

DATE	ACTIVITY
January	The appraisal district determines whether a property is taxed or not, market conditions, ownership, value, potential exemptions, and 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.
July 25, 2026	Deadline for chief appraiser to certify rolls or value estimates to taxing units.
August (Received 9/2/2026)	Chief Appraiser gives each taxing unit a list of certified 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 (No Change to Total Tax Rate)

Explanations:

- Does not exceed the Voter-Approval-Rate, $0.104648
- Greater than the No-New-Revenue Rate, $0.096926
- No election required
- Public hearing required

Tax Rate	TY26/ FY27 Proposed Tax Rate	TY25/ FY26 Adopted Tax Rate	Difference	
M&O	$ 0.086206	$ 0.085585	$ 0.000621	0.7%
Debt	0.012596	0.013217	(0.000621)	-4.7%
Total Rate	**$ 0.098802**	**$ 0.098802**	**$ 0.000000**	0.0%
Proposed Tax Rate Compared to VAR and NNRR:				
Voter-approval-rate (VAR)	$ 0.104648	***Proposed tax rate is less than the VAR. No election required.***		
Difference (Lower) Higher	$ (0.005846)			
No-new revenue rate (NNRR)	$ 0.096926	***Proposed tax rate exceeds the NNRR. Record BOT vote needed. Hearing required.***		
Difference (Lower) Higher	$ 0.001876			

Note: HCCS remains the lowest tax rate among our larger peers in the State of Texas.

Recommended Tax Rate and Revenue Estimates (No Change to Total Tax Rate)

Explanations:

- Final certified property values total $293.9B as of August, a 0.4% increase compared to prior year.
- HCC' s proposed total tax rate is $0.098802. This is same tax rate as the prior year's rate, generating approximately $282.3 million for the FY27 operating budget and debt payment obligations.
- The proposed M&O Tax rate is $$0.086206. This is an increase of 0.7% compared to the prior year's M&O rate, generating approximately $246.3 million in revenue, net after collections to support the FY27 Operating Budget.
- The Debt Service Tax Rate is $0.012596. This is a decrease of 4.7% compared to the prior year's rate, generating approximately $36 million of revenue needed to meet debt payment obligations for FY27.
- We have estimated a 97.22% 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 +$4M [+1.7%] in M&O tax revenue compared to prior year; however, it is $3.8M less than the approved budget.
- Total budget deficit including state and tax reductions would be $12.3M.

In Thousands

ITEM		CURRENT TY25/ FY26		PROPOSED TY26/ FY27	DELTA %		DELTA $$
Property Values	$	292,698,389,105	$	293,936,968,612	0.4%	$	1,238,579,507
Tax Rates:							
Total (rounded)	$	0.098802	$	0.098802	0.0%	$	0.000000
DEBT	$	0.013217	$	0.012596	-4.7%		(0.000621)
M & O	$	0.085585	$	0.086206	0.7%	$	0.000621
Estimated Revenue:							
Total (rounded)	$	279,764	$	282,342	0.9%	$	2,578
Debt Service		37,425	$	35,994	-3.8%		(1,431)
M & O	$	242,339	$	246,348	1.7%	$	4,009

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

Tax Rate Recommendation (No Change to Total Tax Rate)

- **Recommendation to Adopt the Proposed Tax Rate that is not in Excess of the Voter Approval Tax Rate**
  - The proposed total tax rate is the same rate as compared to the prior TY25 tax rate. No increase in total tax rate.
  - The total tax rate supports the FY27 operating budget and provides necessary funds to meet the FY27 debt payment obligations;
  - HCCS remains the lowest tax rate among our large urban peers in the State of Texas

- **This tax rate provides opportunities and challenges for HCC as follows:**
  - Supports budget priorities and strategic plan objectives
  - Creates an estimated $3.8M shortfall in ad valorem tax revenue compared to the approved FY27 budget plan amount;
  - Does not address $8.5M shortage due to State funding cuts
  - Total budget deficit including state and tax reductions would be $12.3M

HCC will monitor the FY27 budget and reduce/control spending as needed to work within budget plan and provide for sustainability of operations

Timeline to Adoption - TY26/FY27

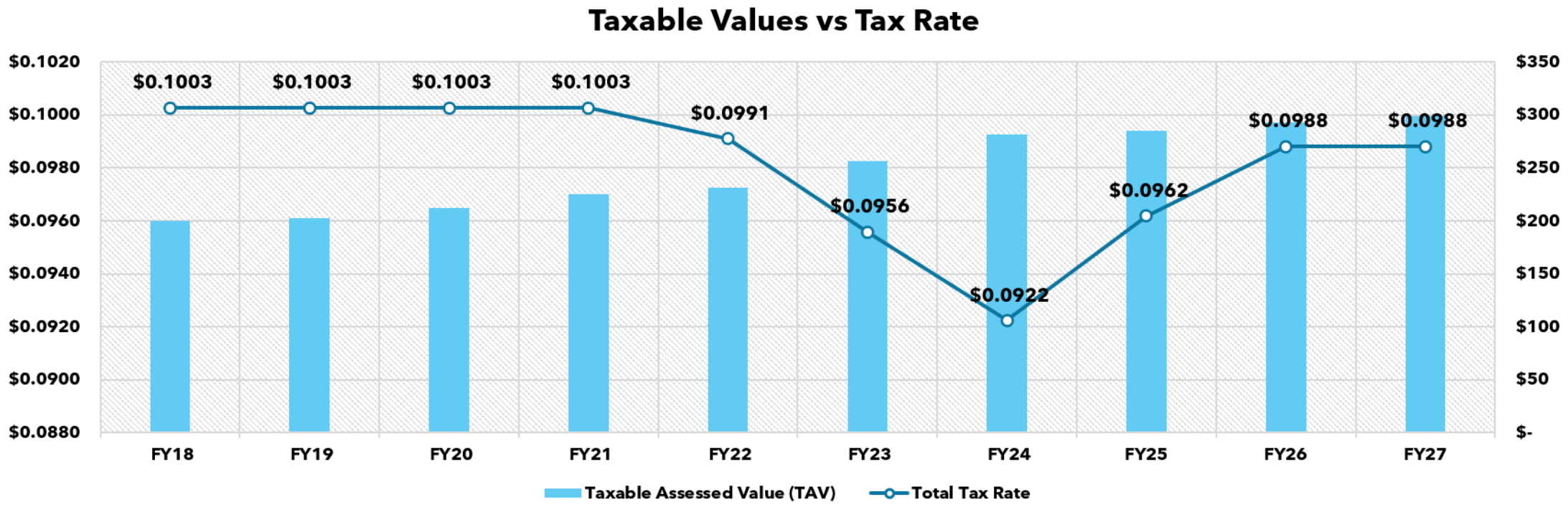
DATES	ACTIVITY
January	The appraisal district determines whether a property is taxed or not, market conditions, ownership, value, potential exemptions, responsible taxpayer
January to April	Appraisal district processes applications for tax exemptions, and other tax relief
May	Appraisal Review Board [ARB] 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	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
Mid-August (Received September 2, 2026)	Chief Appraiser gives each taxing unit the August certified list of taxable property known as the appraisal roll
Mid-August – September	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	Post the Notice About 2026 Tax Rates on HCC TNT website and County Appraisal District (CAD) transparency website
	Post the proposed tax rate to County Appraisal District (CAD) transparency website and 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 Notice)
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

Thank You

Appendix

Appendix A-1
Tax Rate and Valuation History – FY2018-FY2027



Appendix A-3
Impact of Proposed Tax Rate and HCC Exemptions to Local Homeowners
(Rate for Proposed Tax Rate)

	TY26/FY27 Proposed Tax Amount		TY25/FY26 Tax Amount		Annual Increase	
Value of Home	**Over 65**	**Other**	**Over 65**	**Other**	**Over 65**	**Other**
$50,000	Exempt	$ 41.00	Exempt	$ 41.00	Exempt	$ -
$100,000	Exempt	$ 82.01	Exempt	$ 82.01	Exempt	$ -
$250,000	$ 71.63	$205.01	$ 71.63	$ 205.01	$ -	$ -
$500,000	$ 276.65	$ 410.03	$ 276.65	$ 410.03	$ -	$ -
$1,000,000	$ 686.67	$ 820.06	$ 686.67	$ 820.06	$ -	$ -

- 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 $0
- 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 $0. The estimated impact for all others who own a $250,000 home is an increase of $0.

Appendix – A7
Homestead Exemptions

Exemption Type	Exemption Tax Year 2022	Exemption Tax Year 2023	Exemption Tax Year 2024	Approved Exemption Tax Year 2025	Approved Exemption Tax Year 2026
Over 65 or Disabled	$120,000	$135,000	$135,000	$135,000	$135,000
Homestead	$5,000 or 15% of appraised value (whichever is greater)	$5,000 or 17% of appraised value (whichever is greater)	$5,000 or 17% of appraised value (whichever is greater)	$5,000 or 17% of appraised value (whichever is greater)	$5,000 or 17% of appraised value (whichever is greater)

Entity	Homestead Percent	Rank	Homestead Amount	Over 65 Amount	Rank	Disabled Amount	Rank	TY 2025 Tax Rate	Rank	*TY 2026 Tax Rate	%Chg
Alamo Colleges	1%	2	$ 5,000	$ 50,000	5	$ 50,000	2	$ 0.149150	2	$ 0.166650	1.8%
Austin Community College District	1%	2	$ 5,000	$ 75,000	4	$ 75,000	6	$ 0.103400	6	$ 0.103600	0.02%
Dallas College	20%	1	$ 0.00	$ 100,000	3	$ 100,000	5	$ 0.106575	4	$ 0.106575	0.0%
Houston City College	17%	2	$ 5,000	$ 135,000	2	$ 135,000	7	$ 0.098802	7	$ 0.098802	0.0%
Lonestar College	8%	2	$ 5,000	$ 75,000	4	$ 75,000	4	$ 0.106000	5	$ 0.105800	0.0%
San Jacinto College	8%	2	$ 5,000	$ 140,000	1	$ 140,000	1	$ 0.154615	1	$ 0.154615	0.0%
Tarrant County College	1%	2	$ 5,000	$ 50,000	5	$ 3,000	3	$ 0.112280	3	$ 0.120000	0.8%

*Source: Respective Community College Websites as of 09/09/2026

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	$0.096926 per $100
VOTER-APPROVAL TAX RATE	$0.104648 per $100

The no-new-revenue tax rate is the tax rate for the 2026 tax year that will raise the same amount of property tax revenue for Houston City College from the same properties in both the 2025 tax year and the 2026 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 2026 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON October 7, 2026 AT 12:00 PM AT Houston City College Administration Building, 3100 Main Street, 2nd Floor Auditorium, Houston, TX 77002.

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 Board of Trustees 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 Loredo	Sean Cheben
	Cynthia Lenton-Gary	Laolu Davies
	Renee Patterson	Monica Richart
	Pretta VanDible Stallworth	David Wilson
AGAINST the proposal:		
PRESENT and not voting:		
ABSENT:	Adriana Tamez	

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 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.

	2025	2026	Change
Total tax rate (per $100 of value)	$0.098802	$0.098802	increase of 0.000000 per $100, or 0.00%
Average homestead taxable value	$235,247	$238,156	increase of 1.24%
Tax on average homestead	$232.43	$235.30	increase of $2.87, or 1.23%
Total tax levy on all properties	$284,932,053	$290,415,604	increase of $5,483,551, or 1.92%

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 https://www.hctax.net/Property/JurisdictionTaxRates for more information.

2026 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

Houston City College	713-718-5103
Taxing Unit Name	Phone *(area code and number)*
3100 Main Street, Houston, TX 77002	www.hccs.edu
Taxing Unit's Address, City, State, ZIP Code	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 and JETI Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 and JETI 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.

Taxing units must include a hyperlink to a document that evidences the accuracy of each entry in the worksheet other than an entry making a mathematical calculation.[1] Source materials must contain data for all worksheets used, including supplemental worksheets.

Insert hyperlink:

https://www.hctax.net/Property/JurisdictionTaxRates

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).[2]	$ 243,873,480,878
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.[3]	$ 0
3.	**Preliminary prior year adjusted taxable value.** Subtract Line 2 from Line 1.	$ 243,873,480,878
4.	**Prior year total adopted tax rate.**	$ 0.098802 /$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:** $ 56,418,217,449 **B. Prior year values resulting from final court decisions:** - $ 50,984,958,474 **C. Prior year value loss.** Subtract B from A.[4]	$ 5,433,258,975

[1] Tex. Tax Code §§5.07(g)(4) and 26.04(d-1)
[2] Tex. Tax Code §26.012(14)
[3] Tex. Tax Code §26.012(14)
[4] Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
6.	**Prior year taxable value subject to an appeal under Chapter 42, as of July 25.** **A. Prior year ARB certified value:** $ 43,975,453,012 **B. Prior year disputed value:** - $ 12,032,579,553 **C. Prior year undisputed value.** Subtract B from A. [5]	$ 31,942,873,459
7.	**Prior year Chapter 42 related adjusted values.** Add Line 5C and Line 6C.	$ 37,376,132,434
8.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Add Line 3 and Line 7.	$ 281,249,613,312
9.	**Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1 of the prior year.** Enter the prior year value of property in deannexed territory. [6]	$ 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. **A. Absolute exemptions.** Use prior year market value: $ 256,966,113 **B. Partial exemptions.** Current year exemption amount or current year percentage exemption times prior year value: + $ 3,919,217,798 **C. Value loss.** Add A and B. [7]	$ 4,176,183,911
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. **A. Prior year market value:** $ 224 **B. Current year productivity or special appraised value:** - $ 214 **C. Value loss.** Subtract B from A. [8]	$ 10
12.	**Total adjustments for lost value.** Add Lines 9, 10C and 11C.	$ 4,176,183,921
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. [9] If the taxing unit has no captured appraised value in line 18D, enter 0.	$ 2,635,885,914
14.	**Prior year total value.** Subtract Line 12 and Line 13 from Line 8.	$ 274,437,543,477
15.	**Adjusted prior year total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 271,149,781
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. [10]	$ 9,656,118
17.	**Adjusted prior year levy with refunds.** Add Lines 15 and 16. [11]	$ 280,805,899

[5] Tex. Tax Code §26.012(13)
[6] Tex. Tax Code §26.012(15)
[7] Tex. Tax Code §26.012(15)
[8] Tex. Tax Code §26.012(15)
[9] Tex. Tax Code §26.03(c)
[10] Tex. Tax Code §26.012(13)
[11] Tex. Tax Code §26.012(13) and (15)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
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. [12]	
	A. Certified values: ..... $ 272,171,552,108	
	B. Counties: Include railroad rolling stock values certified by the Comptroller's office: ..... + $ 0	
	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	
	D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment reinvestment 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. [13] Adjustments to the taxable value must be calculated separately for each reinvestment zone using Form 50-110.[14] Enter the total from Form 50-110 ..... - $ 2,630,838,882	
	E. Total current year value. Add A and B, then subtract C and D.	$ 269,540,713,226
19.	**Total value of properties under protest or not included on certified appraisal roll.** [15]	
	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. [16] ..... $ 15,174,576,239	
	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. [17] ..... + $ 9,221,679,147	
	C. Total value under protest or not certified. Add A and B.	$ 24,396,255,386
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.[18]	$ 0
21.	**Anticipated contested value.** Affected taxing units enter the contested taxable value for all property that is subject to anticipated substantial litigation. [19] 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.[20] If completing this line, the taxing unit must include supporting documentation in Section 9.[21] 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.[22]	$ 293,936,968,612
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. [23]	$ 60,544,028
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. [24]	$ 4,165,108,737

[12] Tex. Tax Code §§26.012(6) and 26.04(c-2)
[13] Tex. Tax Code §26.03(c)
[14] Tex. Tax Code §26.03(e)
[15] Tex. Tax Code §26.01(c) and (d)
[16] Tex. Tax Code §26.01(c)
[17] Tex. Tax Code §26.01(d)
[18] Tex. Tax Code §26.012(6)(B)
[19] Tex. Tax Code §§26.012(6)(C) and 26.012(1-b)
[20] Tex. Tax Code §26.012(1-a)
[21] Tex. Tax Code §26.04(d-3)
[22] Tex. Tax Code §26.012(6)
[23] Tex. Tax Code §26.012(17)
[24] Tex. Tax Code §26.012(17)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
25.	**Total adjustments to the current year taxable value.** Add Lines 23 and 24.	$ 4,225,652,765
26.	**Adjusted current year taxable value.** Subtract Line 25 from Line 22.	$ 289,711,315,847
27.	**Current year NNR tax rate.** Divide Line 17 by Line 26 and multiply by $100. [25]	$ 0.096926 /$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. [26]	$ /$100

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 tax rate. The type of taxing unit will determine the rate components that apply to a taxing units' overall voter-approval tax rate.

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.

SECTION 2: Maintenance and Operations (M&O) and Debt Tax Rate Worksheet

This section calculates two components of the voter-approval tax rate:

1. **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.
2. **Debt Rate:** The debt rate includes the minimum dollar amount required to be paid toward debt service for the current year.[27] This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
29.	**Prior year M&O tax rate.** Enter the prior year M&O tax rate.	$ 0.085585 /$100
30.	**Prior year taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 281,249,613,312
31.	**Total prior year M&O levy.** Multiply Line 29 by Line 30 and divide by $100.	$ 240,707,481
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 2025. This line applies only to tax years preceding the prior tax year. + $ 8,356,185 **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. – $ 2,129,236 **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. $ 6,226,949 **E.** Add Line 31 to 32D.	$ 246,934,430
33.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 289,711,315,847
34.	**Current year NNR M&O rate (unadjusted).** Divide Line 32E by Line 33 and multiply by $100.	$ 0.085234 /$100

[25] Tex. Tax Code §26.04(c)
[26] Tex. Tax Code §26.04(d)
[27] Tex. Tax Code §26.012(3)

Line	M&O and Debt Tax Rate Worksheet		Amount/Rate
35.	**Rate adjustment for state criminal justice mandate.** [28]		
	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.** [29]		
	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, 2024 and ending on June 30, 2025, 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
37.	**Rate adjustment for county indigent defense compensation.** [30]		
	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, 2024 and ending on June 30, 2025, 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.** [31]		
	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, 2024 and ending on June 30, 2025.	$ 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

[28] Tex. Tax Code §26.044
[29] Tex. Tax Code §26.0441
[30] Tex. Tax Code §26.0442
[31] Tex. Tax Code §26.0443

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
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.	$ 0.085234 /$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.	$ 0.085234 /$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.	$ 0.092052 /$100
D42.	***Disaster Line 42 (D42):* Current year voter-approval M&O rate for taxing unit affected by disaster declaration.** [32] 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 a rate equal to the lesser of: **A.** The voter-approval tax rate calculated in the manner provided for a special taxing unit. Multiply line 41C by 1.08 [33] $ 0.000000 /$100 **- or -** **B.** The voter-approval M&O tax rate calculated in the manner provided for a taxing unit other than a special taxing unit plus the disaster relief rate. [34] Complete Section 5 through Line 68 to complete D42(B). a. Enter the **disaster relief cost.** $ 0 b. **Disaster relief rate**. Divide Line D42(B)(a) by Line 26 and multiply by 100 $ 0.000000 /$100 c. Add Line D42(B)(b) to Line 42. $ 0.000000 /$100 d. Enter the **current year unused increment rate** from Line 68 $ 0.000000 /$100 e Add Line D42(c) to Line D42(d). $ 0.000000 /$100 The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of: 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 2) the third tax year after the tax year in which the disaster occurred. **C.** Enter Line D42(A) if less than Line D42(B)(e). If Line D42(B)(e) is less than line D42(A), enter Line D42(B)(c). [35] If the taxing unit does not qualify, do not complete Disaster Line 42 (Line D42).	$ 0.000000 /$100

[32] Tex. Tax Code §26.042
[33] Tex. Tax Code §26.042(a-2)(1)
[34] Tex. Tax Code §§26.042(a-1) and 26.042(a-2)(2)
[35] Tex. Tax Code §26.042(a-2)

Line	M&O and Debt Tax Rate Worksheet	Amount/Rate
43.	**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: **(1)** are paid by property taxes; **(2)** are secured by property taxes; **(3)** are scheduled for payment over a period longer than one year; and **(4)** are not classified in the taxing unit's budget as M&O expenses. **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. [36] Enter debt amount ..... $ 35,996,736 **B.** Subtract **unencumbered fund amount** used to reduce total debt. ..... – $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) ..... – $ 0 **D.** Subtract **amount paid** from other resources ..... – $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 35,996,736
44.	**Certified prior year excess debt collections.** Enter the amount certified by the collector. [37]	$ 0
45.	**Adjusted current year debt.** Subtract Line 44 from Line 43E.	$ 35,996,736
46.	**Current year anticipated collection rate.** **A.** Enter the current year anticipated collection rate certified by the collector. [38] ..... 97.22 % **B.** Enter the prior year actual collection rate. ..... 97.07 % **C.** Enter the 2024 actual collection rate. ..... 96.74 % **D.** Enter the 2023 actual collection rate. ..... 96.46 % **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%. [39]	97.22 %
47.	**Current year debt adjusted for collections.** Divide Line 45 by Line 46E.	$ 37,026,060
48.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 293,936,968,612
49.	**Current year debt rate.** Divide Line 47 by Line 48 and multiply by $100.	$ 0.012596 /$100
50.	**Current year voter-approval M&O rate plus current year debt rate.** Add Lines 42 and 49.	$ 0.104648 /$100
D50.	***Disaster Line 50 (D50):* Current year voter-approval M&O and debt tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval M&O tax rate in the manner provided by Line D42. Add Line D42(C) and 49.	$ 0.000000 /$100
51.	**COUNTIES ONLY.** Add together the voter-approval M&O and debt tax rates for each type of tax the county levies. The total is the current year county voter-approval M&O and debt tax rate.	$ _____ /$100

[36] Tex. Tax Code §26.012(7)
[37] Tex. Tax Code §§26.012(10) and 26.04(b)
[38] Tex. Tax Code §26.04(b))
[39] Tex. Tax Code §26.04(h), (h-1) and (h-2)

SECTION 3: 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.[40] 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. [41] **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. [42] **- 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 *No-New-Revenue Tax Rate Worksheet*.	$ 293,936,968,612
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.**[43] Enter the rate from Line 27 or 28, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.096926 /$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.	$ 0.096926 /$100
58.	**Current year voter-approval tax rate, unadjusted for sales tax.**[44] Enter the rate from Line 50, Line D50 (disaster) or Line 51 (counties) as applicable, of the *M&O and Debt Tax Rate Worksheet*.	$ 0.104648 /$100
59.	**Current year voter-approval tax rate, adjusted for sales tax.** Subtract Line 55 from Line 58.	$ 0.104648 /$100

SECTION 4: 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	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. [45] The taxing unit shall provide its tax assessor-collector with a copy of the letter. [46]	$ 0
61.	**Current year total taxable value.** Enter the amount from Line 22 of the *No-New-Revenue Tax Rate Worksheet*.	$ 293,936,968,612
62.	**Additional rate for pollution control.** Divide Line 60 by Line 61 and multiply by $100.	$ 0.000000 /$100
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).	$ 0.104648 /$100

[40] Tex. Tax Code §26.041(d)
[41] Tex. Tax Code §26.041(i)
[42] Tex. Tax Code §26.041(d)
[43] Tex. Tax Code §26.04(c)
[44] Tex. Tax Code §26.04(c)
[45] Tex. Tax Code §26.045(d)
[46] Tex. Tax Code §26.045(i)

SECTION 5: 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. [47] 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. [48]

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; [49]
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a); [50] 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. [51]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [52]

Line	Unused Increment Rate Worksheet	Amount/Rate
64.	**Year 3 Foregone Revenue Amount. Subtract the 2025 unused increment rate and 2025 actual tax rate from the 2025 voter-approval tax rate. Multiply the result by the 2025 current total value**	
	A. Voter-approval tax rate (Line 69)	$ 0.000000 /$100
	B. Unused increment rate (Line 68)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2025 Total Taxable Value (Line 61)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
65.	**Year 2 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)	$ 0.000000 /$100
	B. Unused increment rate (Line 67)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2024 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
66.	**Year 1 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)	$ 0.000000 /$100
	B. Unused increment rate (Line 66)	$ 0.000000 /$100
	C. Subtract B from A	$ 0.000000 /$100
	D. Adopted Tax Rate	$ 0.000000 /$100
	E. Subtract D from C	$ 0.000000 /$100
	F. 2023 Total Taxable Value (Line 60)	$ 0
	G. Multiply E by F and divide the results by $100. If the number is less than zero, enter zero.	$ 0
67.	**Total Foregone Revenue Amount.** Add Lines 64G, 65G and 66G	$ 0
68.	**2026 Unused Increment Rate.** Divide Line 67 by Line 22 of the *No-New-Revenue Rate Worksheet*. Multiply the result by 100	$ 0.000000 /$100
69.	**Total 2026 voter-approval tax rate.** Add Line 68 to one of the following lines (as applicable): Line 50, Line D50 (only if Line D42(B) was used), Line 51 (counties), Line 59 (taxing units with additional sales tax) or Line 63 (taxing units with pollution)	$ 0.104648 /$100

[47] Tex. Tax Code §26.013(b)
[48] Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)
[49] Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)
[50] Tex. Tax Code §26.0501(a) and (c)
[51] Tex. Local Gov't Code §120.007(d)
[52] 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. [53]

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. [54]

Line	De Minimis Rate Worksheet	Amount/Rate
70.	**Adjusted current year NNR M&O tax rate.** Enter the rate from Line 40 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
71.	**Current year total taxable value.** Enter the amount on Line 22 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0
72.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 71 and multiply by $100.	$ 0.000000 /$100
73.	**Current year debt rate.** Enter the rate from Line 49 of the *M&O and Debt Tax Rate Worksheet.*	$ 0.000000 /$100
74.	**De minimis rate.** Add Lines 70, 72 and 73.	$ 0.000000 /$100

SECTION 7: 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. [55]

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.

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.	**2025 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.*	$ 0.098802 /$100
76.	**Adjusted 2025 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. [56] If a disaster occurred in 2025 and the taxing unit calculated its 2025 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) of the 2025 worksheet due to a disaster, complete the applicable sections or lines of *Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet.* **- or -** If a disaster occurred prior to 2025 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 42 (D42) in 2025, complete form 50-856-a, *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* to recalculate the voter-approval tax rate the taxing unit would have calculated in 2025 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. [57] Enter the final adjusted 2025 voter-approval tax rate from the worksheet.	$ 0 /$100
77.	**Increase in 2025 tax rate due to disaster.** Subtract Line 76 from Line 75.	$ 0.000000 /$100
78.	**Adjusted 2025 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 274,437,543,477
79.	**Emergency revenue.** Multiply Line 77 by Line 78 and divide by $100.	$ 0
80.	**Adjusted current year taxable value.** Enter the amount in Line 26 of the *No-New-Revenue Tax Rate Worksheet.*	$ 289,711,315,847
81.	**Emergency revenue rate.** Divide Line 79 by Line 80 and multiply by $100. [58]	$ 0.000000 /$100
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).	$ 0.104648 /$100

[53] Tex. Tax Code §26.012(8-a)
[54] Tex. Tax Code §26.063(a)(1)
[55] Tex. Tax Code §26.042(b)
[56] Tex. Tax Code §26.042(c)
[57] Tex. Tax Code §26.042(b)
[58] Tex. Tax Code §26.042(b)

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.096926 /$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 ..... $ 0.104648 /$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. [59]

print here ▶ Robert McCracken, M.B.A., Vice Chancellor, Administration & Operations
Printed Name of Taxing Unit Representative

sign here ▶ 
Taxing Unit Representative

September 16, 2026
Date

[59] Tex. Tax Code §26.04(c-2) and (d-2)

ACTION ITEM

Meeting Date: October 7, 2026

Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
B.	**Approve the Tax Year 2026/Fiscal Year 2027 Tax Rate for Maintenance and Operations**	**Dr. Margaret Ford Fisher** **Robert McCracken**

RECOMMENDATION

Approve the attached resolution to adopt the tax rate of $0.086206 per $100 assessed valuation as the TY2026/FY2027 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 FY2027 was a key element of the approved FY2027 budget.
- The Voter-approval tax rate (VATR) and No-new-revenue rate (NNR) were posted on the HCC website on September 17, 2026, 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 TY2026 Voter-approval tax rate (VATR) of $0.104648, no election is required. However, since the proposed rate is greater than the No-new-revenue rate (NNR) of $0.096926, 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 TY2026 is $0.098802 per $100 of assessed valuation. The proposed tax rate is the same as last year's total tax rate; no increase compared to the prior year's adopted tax rate of $0.098802.
- 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 $0.086206 per $100 of valuation. The calculated No-new-revenue M&O Tax Rate is $0.096926.
- THE PROPOSED M&O TAX RATE EXCEEDS THE NO-NEW-REVENUE MAINTENANCE AND OPERATIONS RATE BY 1.14 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 07, 2026, at 12:00 pm 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 07, 2026, at the Administration Building, 3100 Main Street, 2nd Floor Auditorium, Houston, TX.

FISCAL IMPACT

The Maintenance and Operations tax rate for TY2026/FY2027 is $0.086206 per $100 assessed valuation, generating approximately $246.3 million in ad valorem tax revenue, net after collections to support the FY2027 Operating Budget.

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
Resolution - 2026 Tax Rate for Maintenance and Operations	9/30/2026	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 2026.

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 $0.086206 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 2026 will be used to fund maintenance and operations expenditures included in the FY 2027 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 2026 shall be, and the rate is hereby fixed at $0.086206 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 2026 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 2026; 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 2026 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 1.14 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $0.62. 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 2026 was adopted, and it was so ordered.

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

ATTEST:

By:_____
Dr. Cynthia Lenton-Gary, 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 7th DAY OF OCTOBER, 2026.

_____
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 7th DAY OF OCTOBER, 2026.

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

ACTION ITEM

Meeting Date: October 7, 2026

Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
C.	**Approve the Tax Year 2026/Fiscal Year 2027 Tax Rate for Debt Service**	**Dr. Margaret Ford Fisher** **Robert McCracken**

RECOMMENDATION

Approve the attached resolution to adopt the tax rate of $0.012596 per $100 assessed valuation as the TY2026/FY2027 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 FY2027 was a key element of the approved FY2027 budget.
- The Voter-approval tax rate (VATR) and No-new-revenue rate (NNR) were posted on the HCC website on September 17, 2026, 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 TY2026 Voter-approval tax rate (VATR) of $0.104648, no election is required. However, since the proposed rate is greater than the No-new-revenue rate (NNR) of $0.096926, 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 TY2026 is $0.098802 per $100 of assessed valuation. The proposed tax rate is the same as last year's total tax rate; no increase compared to the prior year's adopted tax rate of $0.098802.
- The proposed debt service portion of the total tax rate for TY2026 is $0.012596 per $100 assessed valuation, generating the approximate amount of revenues needed to meet debt payment obligations FY2027. 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 07, 2026, at 12:00 pm 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 07, 2026, at the Administration Building, 3100 Main Street, 2nd Floor Auditorium, Houston, TX.

FISCAL IMPACT

Based on the certified values received on September 2, 2026, the Debt Service tax rate for TY2026 is $0.012596 per $100 assessed valuation, generating the approximate amount of revenue needed to

meet debt payment obligations of $36 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
Resolution - 2026 Tax Rate for Debt Service	9/30/2026	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 2026.

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 2026 at 0.012596 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 2026 shall be, and the rate is hereby fixed at 0.012596 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 2026 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 2026, and

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 2026 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 2026 was adopted and it was so ordered.

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

ATTEST:

By_____
Dr. Cynthia Lenton-Gary, 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 7th DAY OF OCTOBER, 2026.

_____
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 7th DAY OF OCTOBER, 2026.

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

ACTION ITEM

Meeting Date: October 7, 2026

Topics For Discussion and or Action

ITEM #	ITEM TITLE	PRESENTER
D.	**Approve Resolution in Memoriam of Representative Garnet F. Coleman**	**Dr. Margaret Ford Fisher Board of Trustees**

RECOMMENDATION

Approve resolution in memoriam of Representative Garnet F. Coleman.

COMPELLING REASON AND BACKGROUND

Houston City College (HCC) mourns the passing of Representative Garnet F. Coleman, who devoted more than three decades to public service, representing the people of Houston and the State of Texas with distinction and an unwavering commitment to improving the lives of those he serve.

Throughout his career in the Texas House of Representatives, Mr. Coleman was a steadfast advocate for underserved communities and expanded access to health care, mental health services, education, affordable housing, and community development. He played a significant role in advancing health care access for Texas children, including efforts that helped establish and strengthen Children's Medicaid and the Children's Health Insurance Program.

Representative Coleman recognized the transformative power of education and consistently supported Houston City College and other Texas institutions of higher education to expand educational opportunities for students throughout the state. The relationship between Garnet F. Coleman and Houston City College is especially meaningful, as Coleman College for Health Sciences bears the name of his father, the late Dr. John B. Coleman, a central part of the College's history.

STRATEGIC ALIGNMENT

ATTACHMENTS:

Description	Upload Date	Type
Resolution - Garnet F. Coleman	9/30/2026	Attachment

This item is applicable to the following: District

DRAFT

HOUSTON CITY COLLEGE
BOARD OF TRUSTEES

Resolution

IN MEMORIAM
REPRESENTATIVE GARNET F. COLEMAN

Whereas, Representative Garnet F. Coleman devoted more than three decades to public service, representing the people of Houston and the State of Texas with distinction and an unwavering commitment to improving the lives of those he served; and

Whereas, throughout his career in the Texas House of Representatives, Mr. Coleman was a steadfast advocate for underserved communities and expanded access to health care, mental health services, education, affordable housing, and community development; and

Whereas, Representative Coleman played a significant role in advancing health care access for Texas children, including efforts that helped establish and strengthen Children's Medicaid and the Children's Health Insurance Program; and

Whereas, he was a strong advocate for improved mental health services and greater recognition of the needs of Texans and communities often overlooked in public policy; and

Whereas, Representative Coleman was instrumental in advancing criminal justice reform, including his leadership in the enactment of the Sandra Bland Act, legislation improve treatment of individuals in custody and law enforcement accountability; and

Whereas, he recognized the transformative power of education and consistently supported Houston City College and other Texas institutions of higher education to expand educational opportunities for students throughout the state; and

Whereas, Representative Coleman's commitment to Houston's underserved community encompassed youth development, neighborhood revitalization and initiatives designed to strengthen the communities he represented; and

Whereas, the relationship between Garnet F. Coleman and Houston City College is especially meaningful, as Coleman College for Health Sciences bears the name of his father, the late Dr. John B. Coleman, a central part of the College's history; and

Whereas, the Houston City College Board of Trustees recognizes the profound contributions of Representative Coleman to the people of Texas and acknowledges his life of and service to generations of Texans; and

Now, therefore, be it resolved, Houston City College hereby honors the life, public service and enduring legacy of Garnet F. Coleman, for his profound contributions to our state; and

Be it further resolved, that this resolution will be presented to the family of Garnet F. Coleman as an expression of the college's gratitude and sympathy.

ADOPTED, this 7th day of October 2026.

Eva L. Loredo
Chair, HCC Board of Trustees

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HCC
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Cynthia Lenton-Gary, Ph.D.
Secretary, HCC Board of Trustees