Fiscal Year 2026-2027 Estimated Tax Rate

Board Meeting

August 7, 2026

"Truth in Taxation"

A concept embodied in the Texas Constitution and the Tax Code

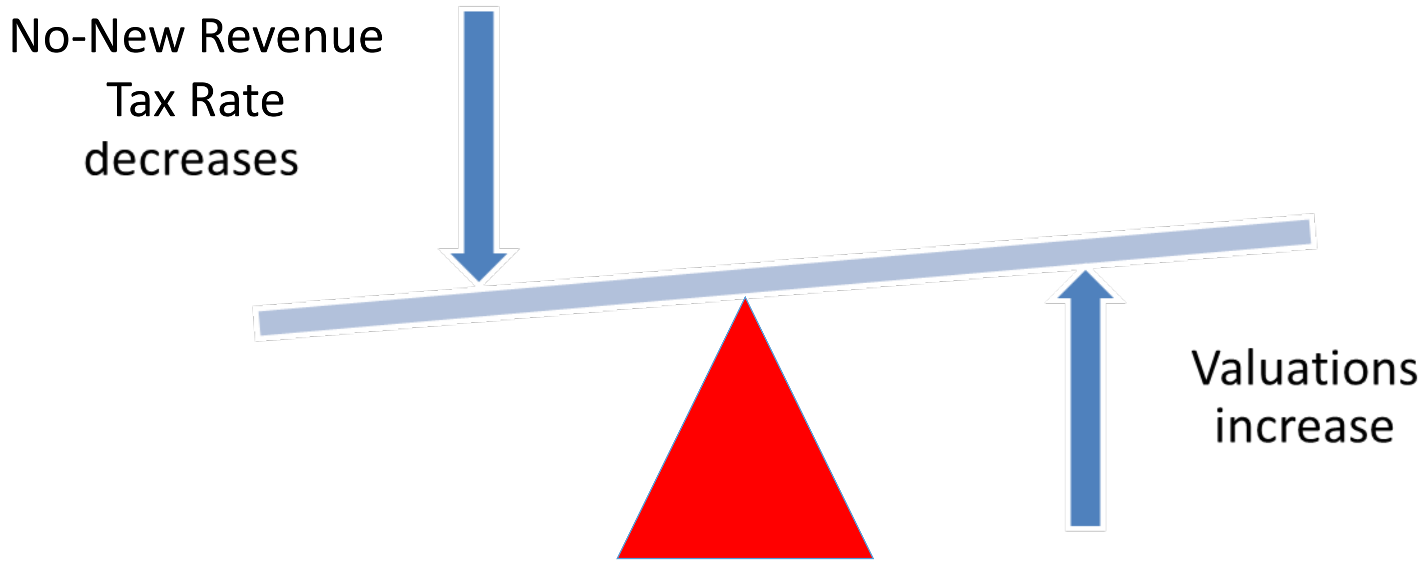
Requires taxing entities to make taxpayers aware of tax rates and proposals

Compares last year's tax rate/revenue to this year's calculated **No-New-Revenue Tax Rate** and **Voter-Approval Tax Rate**

Very strict rules on timing and information of public hearings and published notices

No-New Revenue Tax Rate

The tax rate that would give us the same amount of money as last year given the new valuations



Voter-Approval Tax Rate

The voter-approval tax rate represents the maximum maintenance and operations (M&O) tax rate that the Board may adopt without triggering a voter election. It is calculated annually under the Texas Tax Code using a formula established by the State and reflects changes in taxable property values, new property growth, and other statutory adjustments.

Calculation:

No-New-Revenue Maintenance & Operations Rate

× **1.08 Statutory growth rate**

\+ **Current Year Debt Rate ($0.006875per $100 of taxable value for 2026)**

= **Voter Approval Tax Rate ($0.088565 per $100 of taxable value for 2026)**

Two Parts to the Tax Rate/Revenue

M & O

- Maintenance and Operations
- Covers facilities, salaries, utilities, day-to-day operations
- Can be used for any lawful purpose, including debt service

I & S or Debt

- Interest and Sinking
- Covers Principal and Interest on bonds issued and secured by the property tax revenues
- Can only be used for debt service costs

Board Policy (CAD Local)

Local policy states College:

- Can not exceed an I&S rate above 12 cents per $100 valuation
- Can not exceed a M&O rate above 8 cents per $100 valuation

The combined rate for bond taxes and maintenance taxes, by local election when the College was formed, shall never exceed the aggregate of 20 cents on a $100 valuation of taxable property in the district.

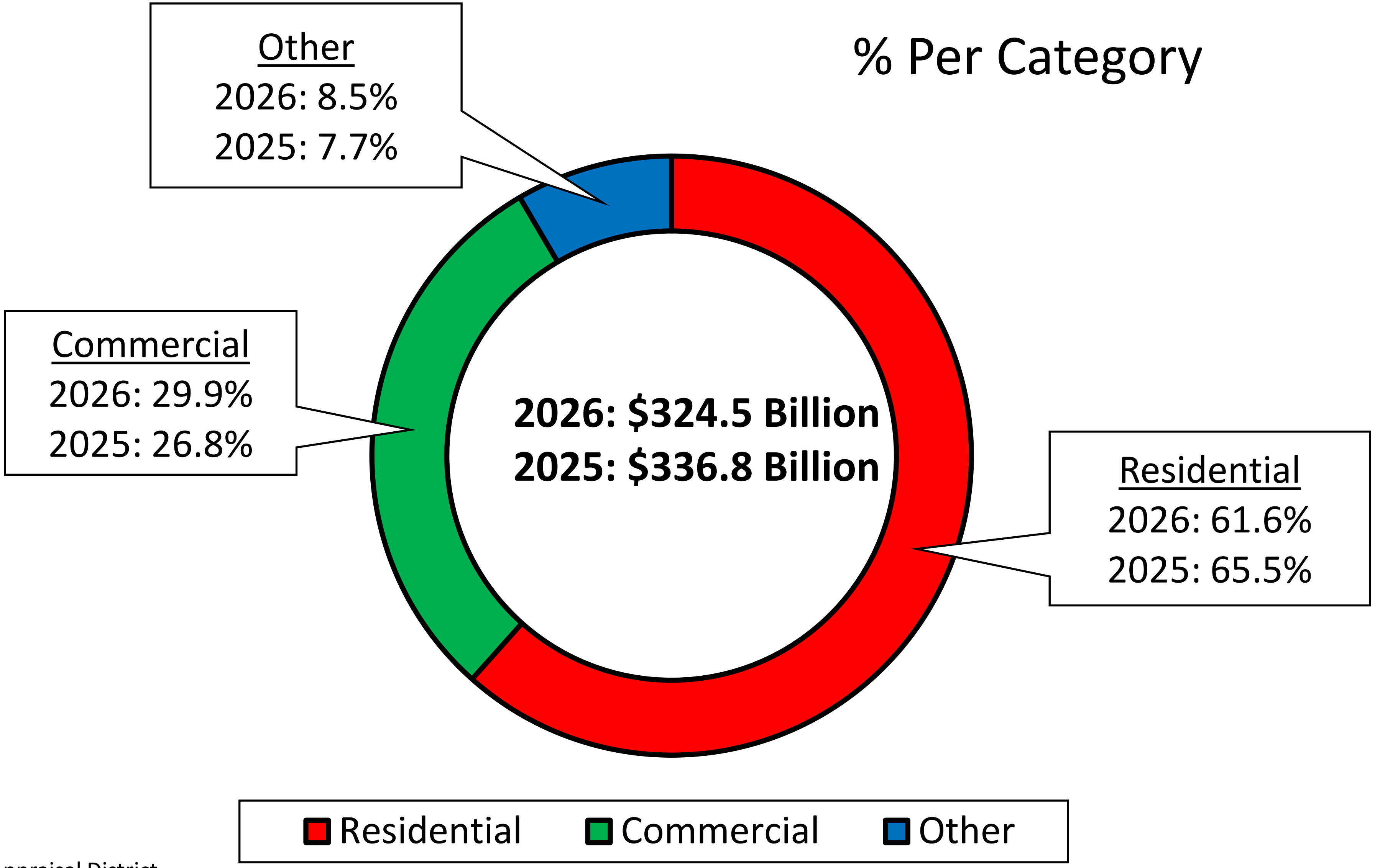
Taxable Assessed Values (TAV) from the Collin County Appraisal District

	Tax Year 26 Fiscal Year 27	Tax Year 25 Fiscal Year 26	Tax Year 24 Fiscal Year 25
Preliminary Estimate TAV	$246,700,000,000	$243,400,000,000	$229,144,656,907
Certified TAV	236,728,821,886	239,997,201,927	223,601,365,509
% Change from Preliminary to Certified	-4.04%	-1.40%	-2.42%
% Change in Preliminary from prior year	1.36%	6.22%	5.02%
% Change in Certified from prior year	-1.36%	7.33%	-11.48%

Source: Collin County Appraisal District & Collin College Finance

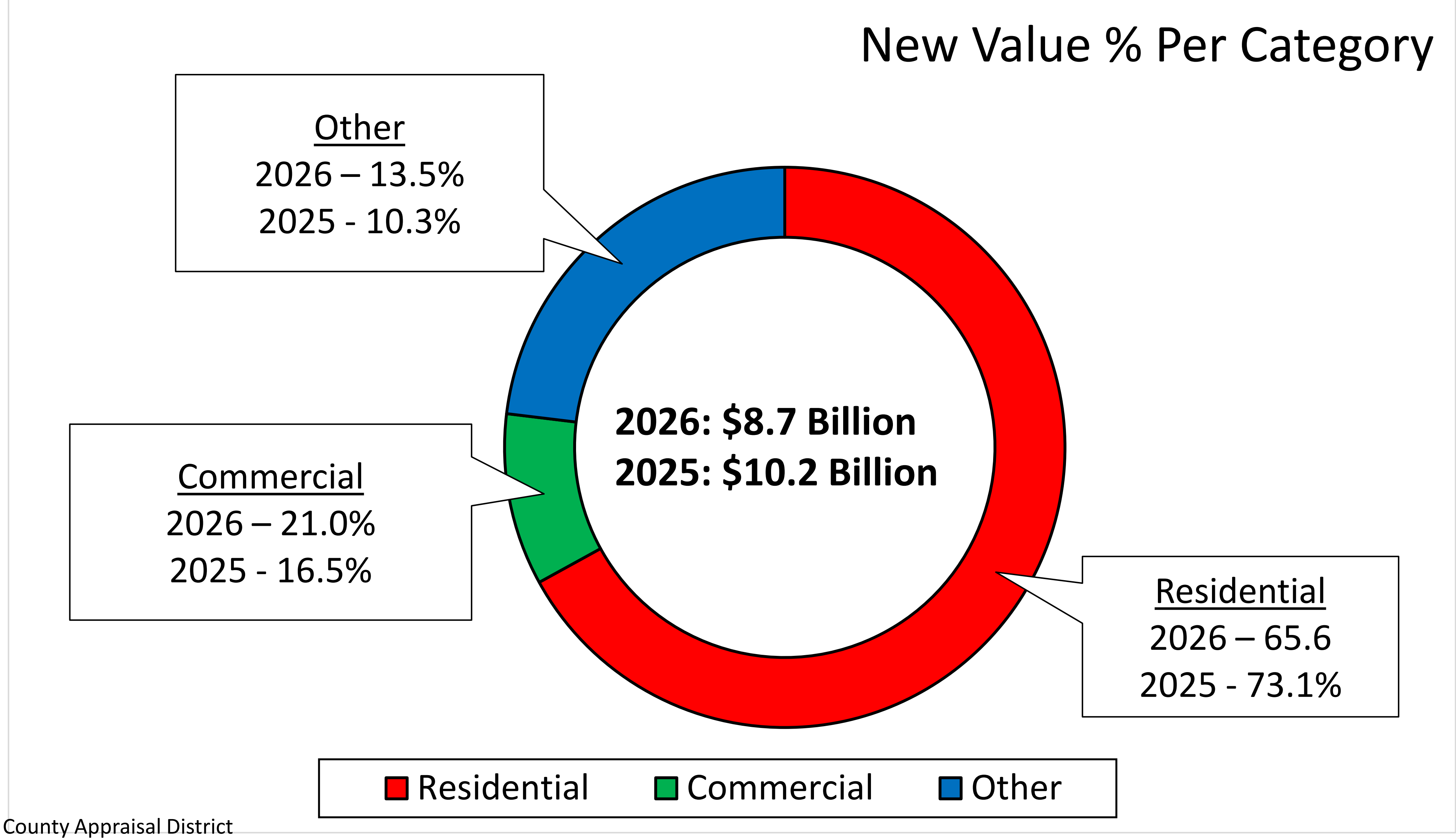
The CCAD released Certified Totals on July 24, 2026.

Collin County Property Values % by Type



Source: Collin County Appraisal District

Collin County New Property Values % by Type



Source: Collin County Appraisal District

Additional Exemptions Information

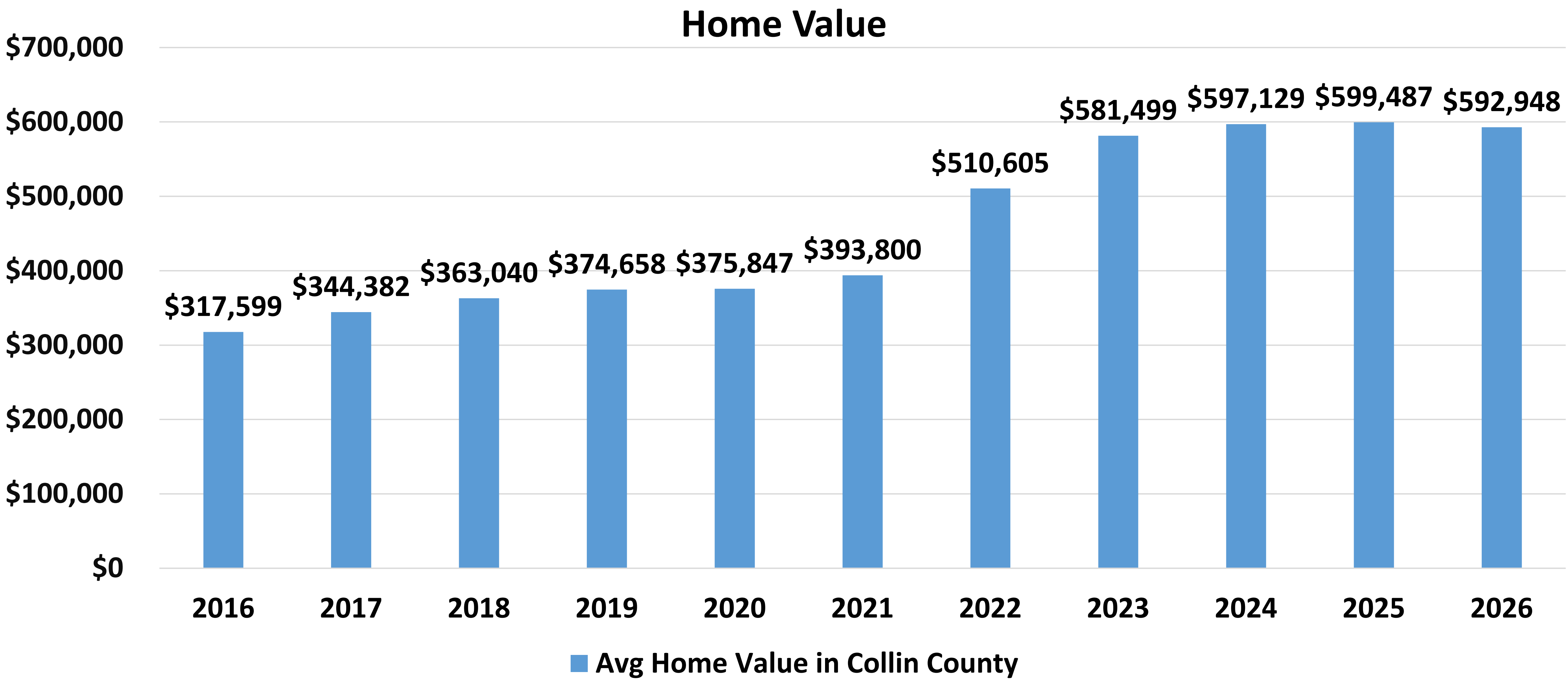
Current Board Policy approved by Board of Trustees for Tax Year 2023:

- Additional Residential Homestead of 20% of appraised value or minimum of $5,000
- Additional Over 65 Exemption of $100,000
- Additional Disabled Person Exemption of $100,000

Additional Exemptions Breakdown

	Additional Homestead	Over 65	Disabled Person	Total Taxable Value	Property Tax Savings for Residents
Tax Year:					
2022	$ 1,219,362,017	$ 1,698,077,799	$ 71,403,883	$ 2,988,843,699	$ 2,427,539
2023	25,800,431,398	5,987,622,906	349,386,799	32,137,441,103	26,102,030
2024	27,915,097,677	6,379,470,607	353,745,055	34,648,313,339	28,141,360
2025	27,297,841,608	6,558,040,404	352,872,442	34,208,754,454	27,784,350
2026	26,850,270,423	6,765,821,640	357,767,639	33,973,859,702	27,593,569

Collin County Average Home Value



Source: Collin County Appraisal District

Collin College Preliminary No-New Revenue and Voter Approval Rate Calculations

Tax Year	Rate Type	Combined	Collin College Taxes on “Average” Home
2025	Actual	$ 0.081220	$ 486.90
2026	No-New Revenue	$ 0.080693	$ 473.87
2026	Voter Approval	$ 0.088595	$ 516.38
2027	**Budgeted**	**$ 0.081220**	**$ 481.59**

At the average taxable value of a residence homestead of $592,948, a homeowner will pay $5.31 less at the same Combined Tax Rate due to decreased property value.

Total Proposed Tax Rate for FY 2027

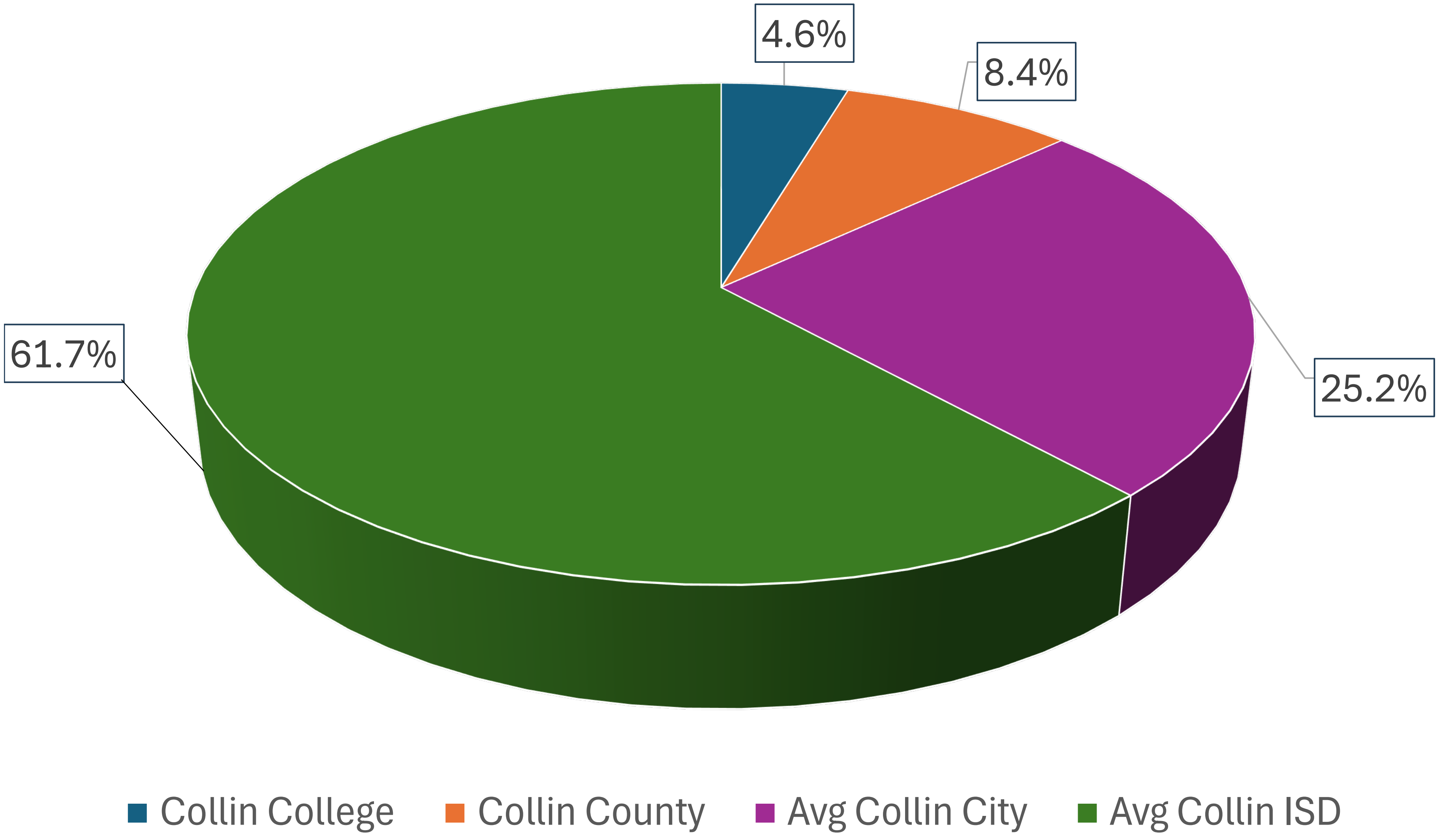
Proposed Maintenance & Operations (M&O) Rate

- $0.0750
- $178.7M revenue budget

Proposed Interest & Sinking (I&S) Rate

- $0.00622
- $14.8M revenue budget

Percentage of Total Tax Rate Comparison



Source: Collin Central Appraisal District/Tax Assessor

Public Hearings and Publications

If an adopted rate exceeds the No-New-Revenue or the Voter-Approval rate (whichever is lower), the taxing unit must hold a public hearing and publish several notices

Even if the tax rate isn't changing, the expected revenue is increasing

Collin College Tax Calendar

Date	Activity
August 7, 2026	Take record vote at Regular Board Meeting to place on future meeting as an action item, specifying the tax rate, and schedule a public hearing (since Tax Rate > No-New Revenue Tax Rate)
August 17, 2026	“Notice of Public Hearing on Tax Increase” is the first quarter-page notice in newspaper and on website, published at least 5 days before public hearing
August 25, 2026	**Public hearing**
August 25, 2026	Regular Board Meeting to include adoption of tax rate. Tax rate can be adopted at the same meeting as the Public hearing

Source: Collin College Finance

Questions?