Item 9-B

MEMORANDUM
Office of the Vice President for Administrative Services

To: Dr. Ponce and the Board of Trustees

From: Gisela Figueroa

Date: August 25, 2025

Re: Public Hearing on the Proposed Temple College 2025 Tax Rate

Staff Recommendation: Approval

Chapter 26 of the Property Tax Code requires taxing units to comply with truth-in-taxation laws in adopting the tax rate. The laws have two purposes: to make taxpayers aware of tax rate proposals and to allow taxpayers, in certain cases, to rollback or limit a tax increase. The truth-in-taxation requires a taxing unit to calculate two (2) tax rates after receiving the certified appraisal roll from the chief appraiser, the no-new-revenue tax rate and the voter-approval tax rate.

Comparing a proposed tax rate to these two (2) rates determines which truth-in-taxation steps apply. A taxing unit must publish special notices and hold a public hearing before adopting a tax rate that exceeds the no-new-revenue tax rate and/or the voter-approval tax rate. The College is proposing to adopt a tax rate that does exceed the no-new revenue tax rate but does not exceed the voter-approval tax rate and, therefore is required to hold a public hearing.

The Notice concerning the 2025 Property Tax Rates has been published in accordance with the Truth-In-Taxation requirements on the Temple College website. The Notice of Public Hearing on Tax Increase has been published in accordance with the Truth-In Taxation requirements on The Temple Daily Telegram and Temple College website. The Proposed 2025 Tax Presentation and the two notices follow in the packet for the Board's information and review.

Recommendation: Public Hearing on the Proposed Temple College 2025 Tax Rate