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**SOUTHWEST TEXAS JUNIOR COLLEGE  
MEMORANDUM**

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**TO:** BOARD OF TRUSTEES  
**FROM:** ADMINISTRATION  
**SUBJECT:** PROPOSE TAX RATE  
**DATE:** AUGUST 17, 2023

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Attached is our District-Wide 2023 Tax Rate Worksheet. It contains values and calculations by county and summarized for the entire district.

The average homestead value in our district is \$126,332. The annual tax cost on this value is as follows:

No new revenue rate of	$\$0.120382/\$100 = \$152.08$
Current rate of	$\$0.133900/\$100 = \$169.16$
Voter approval rate of	$\$0.130338/\$100 = \$164.66$

Administration recommends the Board propose a tax rate of \$.120382 per \$100 of property valuation to be voted on at a future meeting. The proposed rate is equal to the **No New Revenue** tax rate. That means that Southwest Texas Junior College is not proposing to increase property taxes for the 2023 tax year.

# NOTICE ABOUT 2023 TAX RATES

## PROPERTY TAX RATES IN THE SOUTHWEST TEXAS JUNIOR COLLEGE DISTRICT

This notice concerns 2023 property tax rates for Southwest Texas Junior College District. 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.

This year's no-new-revenue tax rate: \$ 0.120382 / \$100

This year's voter-approval tax rate: \$ 0.130338 / \$100

To see the full calculations, please visit [www.swtjc.edu](http://www.swtjc.edu) for a copy of the Tax Rate Calculation Worksheet.

### Statement of Increase/Decrease

If Southwest Texas Junior College adopts a 2023 tax rate equal to the no-new-revenue tax rate of \$ 0.120382 per \$100 of value, taxes would increase compared to 2022 taxes by \$53,143.

### Unencumbered Fund Balances

The following estimated balances will be left in SWTJC's Unrestricted accounts at the end of the tax year and are not encumbered by debt obligations.

Type of Fund	Balance
Unrestricted	\$12,216,968
Unrestricted Pension	(\$6,817,099)
Unrestricted OPEB	(\$27,331,685)
Unrestricted Leases	(\$3,695,623)
Auxiliary	(\$115,886)
Endowment	\$2,225,540

### Current Year Debt Service

SWTJC has no long-term debt secured by property taxes.

This notice contains a summary of no-new-revenue and voter-approval calculations as certified by Lisa Ermis, Southwest Texas Junior College VP of Finance.

Date prepared: August 7, 2023

2023 Tax Rate Calculation Worksheet  
Southwest Texas Junior College District  
2401 Garner Field Road  
Uvalde, TX 78801  
(830) 278-4401  
[www.swtjc.edu](http://www.swtjc.edu)

SECTION 1: No-New-Revenue Tax Rate					
Line	No-New-Revenue Tax Rate Worksheet	Total			
		Uvalde	Real	Zavala	
1	2022 total taxable value.	5,033,269,314	2,574,493,935	633,455,048	1,825,320,331
2	2022 tax ceilings.	444,935,137	312,778,838	75,934,855	56,221,444
3	Preliminary 2022 adjusted taxable value	4,588,334,177	2,261,715,097	557,520,193	1,769,098,887
4	2022 total adopted tax rate.	0.133900	0.133900	0.133900	0.133900
5	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value.				
A.	Original 2022 ARB values:	920,000	920,000	-	-
B.	2022 values resulting from final court decisions:	750,000	750,000	-	-
C.	2022 value loss. Subtract B from A.	170,000	170,000	-	-
6	2022 taxable value subject to an appeal under Chapter 42, as of July 25.				
A.	2022 ARB certified value:	-	-	-	-
B.	2022 disputed value:	-	-	-	-
C.	2022 undisputed value. Subtract B from A.	-	-	-	-
7	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C	170,000	170,000	-	-
8	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	4,588,504,177	2,261,885,097	557,520,193	1,769,098,887
9	2022 taxable value of property in territory the unit deannexed after January 1, 2022.	-	-	-	-
10	2022 taxable value lost because property first qualified for an exemption in 2023.				
A.	Absolute exemptions. Use 2022 market value:	1,832,854	1,254,954	15,975	561,925
B.	Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value:	3,626,058	2,063,475	566,446	996,137
C.	Value loss. Add A and B.	5,458,912	3,318,429	582,421	1,558,062
11	2022 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 2023.				
A.	2022 market value:	6,203,218	5,214,318	-	988,900
B.	2023 productivity or special appraised value:	162,668	123,048	-	39,620
C.	Value loss. Subtract B from A.	6,040,550	5,091,270	-	949,280
12	Total adjustments for lost value. Add Lines 9, 10C and 11C.	11,499,462	8,409,699	582,421	2,507,342
13	2022 captured value of property in a TIF.	-	-	-	-
14	2022 total value. Subtract Line 12 and Line 13 from Line 8	4,577,004,715	2,253,475,398	556,937,772	1,766,591,545
15	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100	6,128,609	3,017,404	745,740	2,365,466
16	Taxes refunded for years preceding tax year 2022.	4,391	2,203	2,188	-
17	Adjusted 2022 levy with refunds and TIF adjustment	6,133,000	3,019,606	747,928	2,365,466
18	Total 2023 taxable value on the 2023 certified appraisal roll today.				
A.	Certified values:	5,473,415,299	2,757,886,937	638,455,874	2,077,072,488
B.	Counties:	-	-	-	-
C.	Pollution control and energy storage exemption:	-	-	-	-
D.	Tax increment financing:	-	-	-	-
E.	Total 2023 taxable value. Add A and B, then subtract C and D.	5,473,415,299	2,757,886,937	638,455,874	2,077,072,488
19	Total value of properties under protest or not included on certified appraisal roll.				
A.	2023 taxable value of properties under protest.	166,668,165	105,391,703	60,354,870	921,592

	Total	Uvalde	Real	Zavala
B. 2023 value of properties not under protest or included on certified appraisal roll.	-	-	-	-
C. Total value under protest or not certified. Add A and B.	166,668,165	105,391,703	60,354,870	921,592
20 2023 tax ceilings	488,543,515	349,323,848	80,543,665	58,676,002
21 2023 total taxable value	5,151,539,949	2,513,954,792	618,267,079	2,019,318,078
22 Total 2023 taxable value of properties in territory annexed after January 1, 2022.	-	-	-	-
23 Total 2023 taxable value of new improvements and new personal property located in new improvements.	56,936,167	36,544,100	12,284,101	8,107,966
24 Total adjustments to the 2023 taxable value. Add Lines 22 and 23.	56,936,167	36,544,100	12,284,101	8,107,966
25 2023 adjusted taxable value. Subtract Line 24 from Line 21.	5,094,603,782	2,477,410,692	605,982,978	2,011,210,112
26 2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.	0.120382	0.121886	0.123424	0.117614
27 Counties only.	-	-	-	-

**SECTION 2: Voter-Approval Tax Rate**

Line	Voter-Approval Tax Rate Worksheet			
28 2022 M & O tax rate.	0.133900	0.133900	0.133900	0.133900
29 2022 adjusted taxable value. Enter the amount in Line 8.	4,588,504,177	2,261,885,097	557,520,193	1,769,098,887
30 2022 M & O levy. Line 28 x Line 29 divided by \$100	6,144,007	3,028,664	746,520	2,368,823
31 Adjusted 2022 levy for calculating NNR M&O rate	6,148,341	3,030,810	748,708	2,368,823
A. Taxes refunded for years preceding tax year 2022:	4,334	2,146	2,188	-
D. 2022 M & O levy adjustments	4,334	2,146	2,188	-
32 2023 adjusted taxable value (Line 25).	5,094,603,782	2,477,410,692	605,982,978	2,011,210,112
33 2023 NNR M & O rate (unadjusted).	0.120683	0.122338	0.123553	0.117781
39 Adjusted 2023 NNR M & O rate. (Add lines 33-37, as applicable)	0.120683	0.122338	0.123553	0.117781
41 2023 voter-approval M & O rate.	0.130338	0.132125	0.133437	0.127203
44 Adjusted 2023 debt	0	0	0	0
45 2023 anticipated collection rate				
A. Enter the 2023 anticipated collection rate certified by the collector	96.17%	100.59%	93.40%	0.00%
B. Enter the 2022 actual collection rate	96.20%	100.59%	93.40%	0.00%
C. Enter the 2021 actual collection rate	97.46%	101.07%	97.52%	0.00%
D. Enter the 2020 actual collection rate	96.17%	102.67%	97.03%	0.00%
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%.	96.17%	100.59%	93.40%	0.00%
46 2023 debt adjusted for collections. (Divide Line 44 by Line 45E)	0	0	0	0
47 2023 total taxable rate. (Enter the amount on Line 21 of the No-New-Revenue Rate Worksheet)	5,151,539,949	2,513,954,792	618,267,079	2,019,318,078
48 2023 debt rate. (Divide Line 46 by Line 47 and multiply by \$100)	0.000000	0.000000	0.000000	0.000000
49 2023 voter-approval rate. (Add Line 41 and 48)	0.130338	0.132125	0.133437	0.127203

**SECTION 8: Total Tax Rate**

No-new-revenue tax rate (Line 26)	0.120382	0.121886	0.123424	0.117614
Voter-approval tax rate (Line 49)	0.130338	0.132125	0.133437	0.127203

**SECTION 9: Taxing Unit Representative Name and Signature**

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 Lisa Ermis, VP of Finance  
 Printed Name of Taxing Unit Representative

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 Lisa Ermis, VP of Finance  
 Taxing Unit Representative

\_\_\_\_\_  
 8/07/2023  
 Date