



MEMORANDUM
Office of the Vice President for Administrative Services

To: Board of Trustees and Dr. Ponce

From: Gisela Figueroa

Date: June 16, 2025

Re: Consideration and possible action on passing a resolution to designate officer to calculate the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate tax rates for Tax Year 2025.

Staff Recommendation: Approval

The Texas Property Tax Reform and Transparency Act of 2019 (Senate Bill 2), enacted by the 86th Texas Legislature, introduced several requirements to enhance transparency and accountability in the property tax process. Among these is the mandate that the governing body of a taxing unit formally designate an officer or employee to calculate the No-New-Revenue Tax Rate and the Voter-Approval Tax Rate each year.

The No-New-Revenue Tax Rate (formerly known as the effective tax rate) enables the taxing unit to raise the same amount of property tax revenue as the previous year, excluding new property added to the tax roll. The Voter-Approval Tax Rate (formerly the rollback rate) is the maximum rate a taxing unit may adopt without triggering an automatic election.

Staff recommends that the Board designate Gisela Figueroa as the official responsible for calculating the No-New-Revenue and Voter-Approval Tax Rates for the upcoming fiscal year, in accordance with the Texas Property Tax Reform and Transparency Act of 2019.