



MEMORANDUM

TO: Southwest Texas College Board of Trustees

FROM: Administration

SUBJECT: Propose Tax Rate

DATE: 8/21/2025

Attached is our District-Wide 2025 Tax Rate Worksheet. It contains values and calculations by county and summarized for the entire district.

The average homestead value in our district for 2025 is \$149,970. The annual tax cost on this value is as follows:

No new revenue rate of	$\$0.116008/\$100 = \$173.98$
Current rate of	$\$0.115500/\$100 = \$173.22$
Voter approval rate of	$\$0.125552/\$100 = \$188.29$

The Board of Trustees shall propose a tax rate per \$100 of property valuation to be voted on at a future meeting.

There is a requirement that the Secretary of the Board of Trustees record the number of Trustees present for the vote and the vote of each Trustee.

If proposed rate is equal to the no new revenue rate, there is no specific language required in the motion to vote. Ex: "I propose the Board of Trustees vote to propose a rate of 0.116008 per \$100 of property valuation, which is equal to the no new revenue rate."

If proposed rate is above the no new revenue rate, the motion to take this vote should state:

"I propose that the Board of Trustees vote to propose a tax rate of _____ per \$100 of property valuation. This will represent an increase in the tax rate and will provide the college with a greater amount of revenue than in the previous year."

2025 Tax Rate Calculation Worksheet
Southwest Texas College District
2401 Garner Field Road
Uvalde, TX 78801
(830) 278-4401
www.swtxc.edu

SECTION 1: No-New-Revenue Tax Rate

Line	No-New-Revenue Tax Rate Worksheet			
	Total	Uvalde	Real	Zavala
1 2024 total taxable value.	6,465,276,756	3,322,269,451	792,714,618	2,350,292,687
2 2024 tax ceilings.	557,165,904	396,285,117	93,796,007	67,084,780
3 Preliminary 2024 adjusted taxable value	5,908,110,852	2,925,984,334	698,918,611	2,283,207,907
4 2024 total adopted tax rate.	0.115500	0.115500	0.115500	0.115500
5 2024 taxable value lost because court appeals of ARB decisions reduced 2024 appraised value.				
A. Original 2024 ARB values:	15,719,822	15,719,822	-	-
B. 2024 values resulting from final court decisions:	12,940,338	12,940,338	-	-
C. 2024 value loss. Subtract B from A.	2,779,484	2,779,484	-	-
6 2024 taxable value subject to an appeal under Chapter 42, as of July 25.				
A. 2024 ARB certified value:	-	-	-	-
B. 2024 disputed value:	-	-	-	-
C. 2024 undisputed value. Subtract B from A.	-	-	-	-
7 2024 Chapter 42 related adjusted values. Add Line 5C and Line 6C	2,779,484	2,779,484	-	-
8 2024 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	5,910,890,336	2,928,763,818	698,918,611	2,283,207,907
9 2024 taxable value of property in territory the unit deannexed after January 1, 2024.	-	-	-	-
10 2024 taxable value lost because property first qualified for an exemption in 2025.				
A. Absolute exemptions. Use 2024 market value:	4,161,267	1,266,989	1,441,223	1,453,055
B. Partial exemptions. 2025 exemption amount or 2025 percentage exemption times 2024 value:	3,883,871	1,931,559	1,037,330	914,982
C. Value loss. Add A and B.	8,045,138	3,198,548	2,478,553	2,368,037
11 2024 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 2025.				
A. 2024 market value:	4,414,468	3,826,137	71,126	517,205
B. 2025 productivity or special appraised value:	90,196	51,974	7,202	31,020
C. Value loss. Subtract B from A.	4,324,272	3,774,163	63,924	486,185
12 Total adjustments for lost value. Add Lines 9, 10C and 11C.	12,369,410	6,972,711	2,542,477	2,854,222
13 2024 captured value of property in a TIF.	-	-	-	-
14 2024 total value. Subtract Line 12 and Line 13 from Line 8	5,898,520,926	2,921,791,107	696,376,134	2,280,353,685
15 Adjusted 2024 total levy. Multiply Line 4 by Line 14 and divide by \$100	6,812,792	3,374,669	804,314	2,633,809
16 Taxes refunded for years preceding tax year 2024.	8,817	7,109	1,708	-
17 Adjusted 2024 levy with refunds and TIF adjustment	6,821,609	3,381,778	806,022	2,633,809
18 Total 2025 taxable value on the 2025 certified appraisal roll today.				
A. Certified values:	6,537,318,066	3,518,165,961	825,055,697	2,194,096,408
B. Counties:	-	-	-	-
C. Pollution control and energy storage exemption:	-	-	-	-
D. Tax increment financing:	-	-	-	-
E. Total 2025 taxable value. Add A and B, then subtract C and D.	6,537,318,066	3,518,165,961	825,055,697	2,194,096,408
19 Total value of properties under protest or not included on certified appraisal roll.				
A. 2025 taxable value of properties under protest.	26,796,731	11,996,613	14,800,118	-

	Total	Uvalde	Real	Zavala
B. 2025 value of properties not under protest or included on certified appraisal roll.	-	-	-	-
C. Total value under protest or not certified. Add A and B.	26,796,731	11,996,613	14,800,118	-
20 2025 tax ceilings	618,194,733	435,633,022	104,845,454	77,716,257
21 2025 total taxable value	5,945,920,064	3,094,529,552	735,010,361	2,116,380,151
22 Total 2025 taxable value of properties in territory annexed after January 1, 2024.	-	-	-	-
23 Total 2025 taxable value of new improvements and new personal property located in new improvements.	65,651,667	34,852,399	17,903,587	12,895,681
24 Total adjustments to the 2025 taxable value. Add Lines 22 and 23.	65,651,667	34,852,399	17,903,587	12,895,681
25 2025 adjusted taxable value. Subtract Line 24 from Line 21.	5,880,268,397	3,059,677,153	717,106,774	2,103,484,470
26 2025 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100.	0.116008	0.110527	0.112399	0.125212
27 Counties only.	-	-	-	-
SECTION 2: Voter-Approval Tax Rate				
Line	Voter-Approval Tax Rate Worksheet			
28 2024 M & O tax rate.	0.115500	0.115500	0.115500	0.115500
29 2024 adjusted taxable value. Enter the amount in Line 8.	5,910,890,336	2,928,763,818	698,918,611	2,283,207,907
30 2024 M & O levy. Line 28 x Line 29 divided by \$100	6,827,078	3,382,722	807,251	2,637,105
31 Adjusted 2024 levy for calculating NNR M&O rate	6,835,895	3,389,831	808,959	2,637,105
A. Taxes refunded for years preceding tax year 2024:	8,817	7,109	1,708	-
D. 2024 M & O levy adjustments	8,817	7,109	1,708	-
32 2025 adjusted taxable value (Line 25).	5,880,268,397	3,059,677,153	717,106,774	2,103,484,470
33 2025 NNR M & O rate (unadjusted).	0.116251	0.110790	0.112809	0.125368
39 Adjusted 2025 NNR M & O rate. (Add lines 33-37, as applicable)	0.116251	0.110790	0.112809	0.125368
41 2025 voter-approval M & O rate.	0.125552	0.119654	0.121833	0.135398
44 Adjusted 2025 debt	0	0	0	0
45 2025 anticipated collection rate				
A. Enter the 2025 anticipated collection rate certified by the collector	96.20%	100.14%	93.40%	96.00%
B. Enter the 2024 actual collection rate	96.20%	100.14%	93.55%	94.00%
C. Enter the 2023 actual collection rate	96.67%	100.68%	96.10%	95.00%
D. Enter the 2022 actual collection rate	96.20%	100.59%	93.40%	97.00%
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%.	96.20%	100.14%	93.40%	96.00%
46 2025 debt adjusted for collections. (Divide Line 44 by Line 45E)	0	0	0	0
47 2025 total taxable rate. (Enter the amount on Line 21 of the No-New-Revenue Rate Worksheet)	5,945,920,064	3,094,529,552	735,010,361	2,116,380,151
48 2025 debt rate. (Divide Line 46 by Line 47 and multiply by \$100)	0.000000	0.000000	0.000000	0.000000
49 2025 voter-approval rate. (Add Line 41 and 48)	0.125552	0.119654	0.121833	0.135398
SECTION 8: Total Tax Rate				
No-new-revenue tax rate (Line 26)	0.116008	0.110527	0.112399	0.125212
Voter-approval tax rate (Line 49)	0.125552	0.119654	0.121833	0.135398

SECTION 9: Taxing Unit Representative Name and Signature

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

Lisa Ermis, VP of Finance
 Taxing Unit Representative

8/5/2024
 Date

NOTICE ABOUT 2025 TAX RATES

PROPERTY TAX RATES IN THE SOUTHWEST TEXAS COLLEGE DISTRICT

This notice concerns 2025 property tax rates for Southwest Texas 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: \$ 0.116008 / \$100

This year's voter-approval tax rate: \$ 0.125552 / \$100

To see the full calculations, please visit www.swtxc.edu for a copy of the Tax Rate Calculation Worksheet.

Statement of Increase/Decrease

If Southwest Texas College adopts a 2025 tax rate equal to the no-new-revenue tax rate of \$ 0.116008 per \$100 of value, taxes would increase compared to 2024 taxes by \$61,875

Unencumbered Fund Balances

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

Type of Fund	Balance
Unrestricted	\$14,806,546
Unrestricted Pension	(\$7,873,409)
Unrestricted OPEB	(\$27,477,075)
Unrestricted Leases	(\$152,108)
Unrestricted SBITA	(\$4,665)
Auxiliary	(\$824,900)
Endowment	\$2,509,953

Current Year Debt Service

SWTX 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 College VP of Finance.

Date prepared: August 5, 2025