

TAX RESOLUTION 8-25-2025

A RESOLUTION LEVYING AD VALOREM TAX FOR PAYMENT OF OUTSTANDING DEBTS OF TEMPLE COLLEGE FOR THE FISCAL YEAR 2026 (TAX YEAR 2025), TOGETHER WITH INTEREST THEREON, LEVYING TAXES FOR GENERAL FUND PURPOSES, AS PROVIDED BY THE STATUTES OF TEXAS; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID; PROVIDING FOR A PENALTY AND INTEREST ON ALL DELINQUENT AD VALOREM TAXES; AND PROVIDING THAT IF ANY PART OF THIS RESOLUTION BE HELD INVALID BY COURT, SUCH FINDING SHALL NOT AFFECT ANY OTHER PART OF THIS RESOLUTION.

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF TEMPLE COLLEGE:

SECTION ONE: That there shall be and is hereby levied a Junior College district Ad Valorem Tax for the fiscal year 2026 (tax year 2025), on all property, real and personal, with the exception of personal vehicles, within the District Limits of the Temple College, not exempt from taxation by the laws of the State of Texas, as follows, to wit:

1. For the purpose of paying the general current expenses of the College the sum of \$0.1460 on the \$100.00 assessed valuation.
2. For the purpose of paying interest and creating a Sinking Fund to pay general obligation outstanding indebtedness of Temple College, at maturity, as required by the Constitution and Statutes of the State of Texas, the sum of \$0.0577 on the \$100.00 valuation of property assessed in the Temple College District.

SECTION TWO:

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.99 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.80.

SECTION THREE: That all taxes levied herein shall be due and payable on the 1st day of October, 2025.

SECTION FOUR: That taxes permitted under this resolution shall be due on October 1, 2025 and if not paid on or before January 31, 2026, shall immediately become delinquent, and there shall be and is hereby assessed against each such person and property, a penalty as provided by State statutes.

SECTION FIVE: All taxes shall become a lien upon the property against which assessed, and the Assessor and Collector of Temple College is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and resolutions of Temple College, shall by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest. All delinquent taxes shall bear interest from date of delinquency at the rate prescribed by State Statute.

SECTION SIX: All taxes herein levied are made payable in current monies of the United States of America.

SECTION SEVEN: IT IS FURTHER ORDERED AND PROVIDED that in case any section, phrase or sentence of this resolution shall be declared invalid for any reasons by a court of competent jurisdiction, such holding or finding shall not have the effect or result of invalidating any other section or part of this resolution.

PASSED AND APPROVED this the 25th day of August, 2025, at a regular meeting of the Board of Trustees of Temple College, there being a quorum present, by the vote of _____ ayes and _____ nays, and approved by the Chair on the date above set out.

Lydia Santibanez-Farrell, Board Chair

ATTEST:

Judith Dohnalik, Assistant to the President