



NOTICE is hereby given that the Collin County Community College District Board of Trustees will hold a meeting of the Finance and Audit Committee (Gomel, Collins, and Hardin) at 5:00 p.m. on Tuesday, May 16, 2023, in the President's Conference Room 407 at the Collin Higher Education Center, 3452 Spur 399, McKinney, Texas 75069.

Locations

Celina Campus

Collin Higher
Education Center
McKinney, Texas

Courtyard Center
Plano, Texas

Farmersville Campus

Frisco Campus

McKinney Campus

Plano Campus

Public Safety
Training Center
McKinney, Texas

Rockwall Center

Technical Campus
Allen, Texas

Wylie Campus

PUBLIC COMMENT

REVIEW AND DISCUSSION ITEM

1. Review and Discussion of the Approval of a Resolution for Changes to Residential Local Tax Exemptions

2. Discuss Results of Internal Audit Report # 23-02 – Data Backup and Recovery

Andrew P. Hardin
Chair, Board of Trustees

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Collin County Community College District Board of Trustees

1. Finance and Audit Committee

May 16, 2023

Resources: Melissa Irby
Chief Financial Officer

DISCUSSION ITEM: Review and Discussion of the Approval of a Resolution for Changes to Residential Local Tax Exemptions

DISCUSSION: Collin College currently offers annual property tax exemptions of \$30,000 to taxpayers over the age of 65 and \$20,000 to taxpayers who qualify for a disability exemption and an additional homestead exemption of the greater of \$5,000 or 1% of the appraised value of a residential homestead.

Property values are accelerating at a rapid rate in Collin County because of the desirability of the neighborhoods and schools. Even though the tax rate imposed by the College is only approximately 3.7% of the overall property tax bill of a taxpayer who owns a residential homestead, the College is mindful of the impact of rising property tax values.

Section 11.13(n) of the Texas Property Tax Code allows the governing body of a taxing unit to exempt from taxation a percentage of a residence homestead if the exemption is adopted by the governing body prior to July 1, 2023. The code also provides that, if a taxing unit establishes such an exemption, the minimum exemption of any residence homestead shall be \$5,000.

A resolution will be presented that affirms and increases the property tax exemptions to \$100,000 for an over 65 exemption, \$100,000 for a disabled person exemption, and increases the residential homestead exemption to the greater of \$5,000 or 20% of the appraised value of the residential homestead in the College's taxing jurisdiction effective for the 2024 tax year. The exemptions authorized by the resolution shall remain effective for each successive tax year until otherwise amended or repealed by the Board of Trustees or other appropriate authority.

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE COLLIN COUNTY COMMUNITY COLLEGE DISTRICT, AFFIRMING EXISTING PROPERTY TAX EXEMPTIONS; PROVIDING FOR A RESIDENTIAL HOMESTEAD AD VALOREM (PROPERTY) TAX EXEMPTION; PROVIDING AN EFFECTIVE DATE

WHEREAS, the Board of Trustees of the Collin County Community College District (“Collin College”) has previously authorized an ad valorem (property) tax exemption for residential homeowners over the age of 65 in the amount of \$30,000, and that exemption is to be increased to \$100,000 and shall remain in effect for each successive tax year until otherwise amended or repealed by the Board of Trustees or other appropriate authority; and

WHEREAS, the Board of Trustees of Collin College has previously authorized an ad valorem (property) tax exemption for disabled residential homeowners in the amount of \$20,000, and that exemption is to be increased to \$100,000 and shall remain in effect for each successive tax year until otherwise amended or repealed by the Board of Trustees or other appropriate authority; and

WHEREAS, the Board of Trustees of Collin College has previously authorized the owner of a residence homestead be entitled to an exemption from Collin College ad valorem taxation in an amount equal to the greater of five thousand dollars (\$5,000) or 1.0 percent (1.0%), and that exemption is to be increased to in an amount equal to the greater of five thousand dollars (\$5,000) or 20.0 percent (20.0%), and shall remain in effect for each successive tax year until otherwise amended or repealed by the Board of Trustees or other appropriate authority; and

WHEREAS, Section 11.13(n) of the Texas Property Tax Code provides that the Board of Trustees may adopt an exemption from taxation for a portion of the appraised value of an individual’s residence homestead.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE COLLIN COUNTY COMMUNITY COLLEGE DISTRICT:

SECTION 1: Effective Date of Exemption. The exemptions set forth in this Resolution shall become effective with the 2024 tax year, and shall remain effective for each successive tax year until otherwise amended or repealed by the Board of Trustees or other appropriate authority. In the absence of legal authority to the contrary, the Board of Trustees is authorized to amend or repeal the exemption set forth in this Resolution at its sole and absolute discretion.

DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE COLLIN COUNTY COMMUNITY COLLEGE DISTRICT on this 23rd day of May, 2023.

Andrew Hardin, Chair

Jim Orr, Secretary

Collin County Community College District Board of Trustees

2023-05-1-X

May 23, 2023

Resource: Melissa Irby
Chief Financial Officer

AGENDA ITEM: Report Out of the Finance and Audit Committee and Consideration of Approval of a Resolution for changes to Residential Local Tax Exemptions

DISCUSSION: Collin College currently offers annual property tax exemptions of \$30,000 to taxpayers over the age of 65 and \$20,000 to taxpayers who qualify for a disability exemption and an additional homestead exemption of the greater of \$5,000 or 1% of the appraised value of a residential homestead.

Property values are accelerating at a rapid rate in Collin County because of the desirability of the neighborhoods and schools. Even though the tax rate imposed by the College is only approximately 3.7% of the overall property tax bill of a taxpayer who owns a residential homestead, the College is mindful of the impact of rising property tax values.

Section 11.13(n) of the Texas Property Tax Code allows the governing body of a taxing unit to exempt from taxation a percentage of a residence homestead if the exemption is adopted by the governing body prior to July 1, 2023. The code also provides that, if a taxing unit establishes such an exemption, the minimum exemption of any residence homestead shall be \$5,000.

A resolution will be presented that affirms and increases the property tax exemptions to \$100,000 for an over 65 exemption, \$100,000 for a disabled person exemption, and increases the residential homestead exemption to the greater of \$5,000 or 20% of the appraised value of the residential homestead in the College's taxing jurisdiction effective for the 2024 tax year. The exemptions authorized by the resolution shall remain effective for each successive tax year until otherwise amended or repealed by the Board of Trustees or other appropriate authority.

**DISTRICT PRESIDENT'S
RECOMMENDATION:**

The District President recommends approval of the resolution for changes to residential local exemptions effective for the 2024 tax year. The exemptions authorized by the resolution shall remain effective for each successive tax year until otherwise amended or repealed by the Board of Trustees or other appropriate authority.

SUGGESTED MOTION:

This item comes as a motion and second out of committee. A suggested motion would be, "Mr. Chairman, I make a motion that the Board of Trustees of Collin County Community College District approves the resolution for changes to residential local exemptions effective for the 2024 tax year."

DRAFT

Collin County Community College District Board of Trustees

2. Finance and Audit Committee

May 16, 2023

Resource: Ali Subhani
Director of Internal Audit

DISCUSSION ITEM: Discuss Results of Internal Audit Report # 23-02 – Data Backup and Recovery

DISCUSSION: The Director of Internal Audit plans to outline the results of Internal Audit Report # 23-02 – Data Backup and Recovery.

The report contains confidential information that relates to computer security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in Government Code § 552.139.

Date: May 16, 2023

To: Dr. Neil Matkin, District President
Members of the Finance and Audit Committee

From: Ali Subhani, Director Internal Audit *Ali Subhani*

Subject: Confidential Internal Audit Report- Data Backup and Recovery

A Data Backup and Recovery audit was completed at the District. The objectives of the audit were to evaluate compliance with requirements of the Texas Administrative Code 202 (TAC-202) Security Controls Catalog related to Contingency Planning and evaluate the effectiveness of controls that facilitate the confidentiality, availability, and integrity of backup data.

The report contains confidential information that relates to computer network security and is not subject to the disclosure requirements of the Texas Public Information Act, based on the exception found in the Government Code § 552.139. Specific results and recommendations were made to members of the management team.