



**SPECIAL BOARD MEETING AND PUBLIC HEARING ON PROPOSED  
TAX INCREASE OF THE  
BOARD OF TRUSTEES  
REQUIRED BY TEXAS TAX CODE SECTION 26.06 WILL BE HELD**

**TUESDAY, SEPTEMBER 13, 2022  
6:00 PM**

**Alamo Colleges District  
2222 N. Alamo St.  
San Antonio, TX 78215**

NOTICE IS HEREBY GIVEN THAT A SPECIAL BOARD MEETING AND PUBLIC HEARING OF THE BOARD OF TRUSTEES OF THE ALAMO COMMUNITY COLLEGE DISTRICT HELD AT THE PHYSICAL LOCATION REFERENCED ABOVE ON TUESDAY, SEPTEMBER 13, 2022, 6:00 PM. FEWER THAN A QUORUM OF TRUSTEES MAY ATTEND REMOTELY BY VIDEOCONFERENCE AS AUTHORIZED BY TEXAS GOVERNMENT CODE SECTION 551.127. BOARD OF TRUSTEES SPECIAL BOARD MEETING AND PUBLIC HEARING ON PROPOSED TAX INCREASE WILL CONVENE IN OPEN SESSION AT 6:00 PM.

This Public Hearing date is not a holiday. The Public Hearing will be held inside the boundaries of the Alamo Community College District in a publicly owned building. At the hearing, the Board of Trustees of the District will afford adequate opportunity for proponents and opponents of the tax increase to present their views. Notice of this public hearing has been advertised in accordance with the law.

This Special Board Meeting of the Board of Trustees, being held for the reasons listed below, is authorized in accordance with the Texas Government Code, §§ 551.001 - 551.146. Verification of Notice of Meeting and Agenda are on file in the Office of the Chancellor. Executive Session, if required, is authorized by Chapter 551 and will be conducted prior to the conclusion of the meeting. If it is decided during the course of the meeting that discussion of any item listed on the agenda should be held in Executive Session, the Board will convene in Executive Session in accordance with Tex. Govt. Code §§ 551.071 - 551.094. In order to vote on items discussed in Executive Session, the Board of Trustees must take action in the open portion of the meeting on items discussed in the Executive Session. The Board will consider, discuss, and take appropriate action regarding the following items:

**AGENDA**

- 1. CALL TO ORDER**
- 2. CERTIFICATION AND POSTING OF NOTICE**

3. **ROLL CALL**
4. **PLEDGE OF ALLEGIANCE**
5. **PUBLIC HEARING ON TAX INCREASE**
  - A. Citizens To Be Heard
    - 1) Registration: 5:00 PM until 5:55 PM
6. **VOTE TO ADOPT TAX RATE**
  - A. Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2022-2023  
Lisa Mazure
7. **EXECUTIVE SESSION**
  - A. The Board may go into Executive Session to deliberate on any item referenced in this agenda for open session or executive session based on the following potential exceptions under the Act.
  - B. Pursuant to §551.071, Texas Government Code, the Board may consult with its attorney(s) to seek their advice on any matter(s) in which the duty of the attorney(s) to the governmental body under the Texas Disciplinary Rules of Professional Conduct of the State Bar of Texas clearly conflicts with this chapter.
  - C. Pursuant to § 551.071, Texas Government Code, the Board may consult with its attorneys about pending and threatened litigations.
  - D. Pursuant to § 551.071, Texas Government Code, the Board may consult with its attorneys about pending EEOC charges.
  - E. Pursuant to §551.072, Texas Government Code, the Board may deliberate the purchase, exchange, lease or value of real property.
  - F. Pursuant to §551.073, Texas Government Code, the Board may deliberate regarding a negotiated contract for a prospective gift or donation.
  - G. Pursuant to §551.074, Texas Government Code, the Board may deliberate the appointment, employment, evaluation, reassignment, duties, performance of duties, discipline, or dismissal of a public officer or employee(s).
  - H. Any action on these matters will be taken in Open Session.
8. **RECONVENE OPEN MEETING**
  - A. Discussion and Possible Action on Items Discussed in Executive Session.
9. **ADJOURNMENT**

This meeting site is wheelchair accessible. Auxiliary aids and services are available upon request (interpreters for the hearing impaired must be requested twenty-four hours prior to the meeting) by emailing Sandra Torres, Board Liaison at storres304@alamo.edu.

POSTED AT THE  
ALAMO COMMUNITY COLLEGE DISTRICT WEBSITE  
<https://www.alamo.edu/about-us/leadership/board-of-trustees/board-meetings/>  
POSTED AT 5:00 PM ON THIS 9TH DAY OF SEPTEMBER 2022

*This meeting site is wheelchair accessible. Auxiliary aids and services are available upon request (interpreters for the hearing impaired must be requested twenty-four hours prior to the meeting) by emailing DST-Board@alamo.edu.*

“The following notices apply to this meeting.

“Pursuant to Section 30.06, Penal Code, a person may not enter this property with a concealed handgun, whether or not that person is licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law).”

Pursuant to Section 30.07, Penal Code, a person may not enter this property with a handgun that is carried openly, whether or not that person is licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law).”

---

Dr. Mike Flores  
Chancellor

| Comment  | Date Submitted           |
|--|--------------------------|
| I do not have any children enrolled in your community college. I am a senior citizen.  | 2022-08-04T00:30:35.479Z |
| WHY NOT JUST TELL ALL PERSONS THAT OWN A HOME IN BEXAR COUNTY SELL YOUR PROPERTY AND LEAVE BECAUSE WE ARE GOING TO CONTINUE RAISING THE PROPERTY TAXES UNTIL YOU CAN'T PAY THEM AND WE WILL STEAL YOUR PROPERTY BECAUSE YOU CAN'T PAY THE TAXES. i DO NOT KNOW WHY I HAVE TO PAY THESE TAXES NEITHER I NOR ANY ONE RELATED TO ME HAS EVER GONE TO A COLLEGE IN BEXAR COUNTY  | 2022-08-07T03:15:42.411Z |
| BOUGHT THIS HOUSE FOR \$145+ IN 2007. HAVE NOT DONE ANY IMPROVEMENT. HOUSE NO LONGER HAS DECK.<br>THE VALUE OF THIS HOUSE IS GROSSLY OVER VALUED.  | 2022-08-07T22:09:12.257Z |
| I feel the value you appraised my home for is to high. My neighbor lives in a trailer home, that brings the home value down.   | 2022-08-08T04:13:29.867Z |
| Why is there not an exception for this entity like there is for all the other entities taxing my property?   | 2022-08-09T19:53:57.128Z |
| It is ridiculous to tax primary residences (PR). Every year, the "assessed value" increases, which in turn increases the Property Tax (PT) bill. Just because someone owns a PR doesn't mean they have the ability to pay PT. Owning a PR is not the same "earned income" from a business/employment. To raise funds for govt. functions, taxes should be levied on either earned income, or secondary/rental homes, or increasing sales taxes. At min., Home Exemption s/b increased to \$250K (tied to inflation). | 2022-08-13T00:00:29.892Z |
| I am against any rate increase as the values have skyrocketed!   | 2022-08-21T19:13:26.876Z |
| My husband and I are both 65 years old. Can we claim the 65 yrs old exemption?   | 2022-08-26T21:07:40.321Z |
| I am of age 69 still working wanting to retire soon when disabled wife age 63 becomes of age 65 due to high insurance cost having to still work.. I have raised my children paid my fair share to school taxes; now soon will be on a fixed income; why should we have to pay these taxes.   | 2022-09-05T18:37:36.148Z |

## Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2022-2023

Presented at the Public Hearing Special Board Meeting on September 13, 2022.

### MINUTE ORDER

“The Board of Trustees hereby approves, orders and adopts a Maintenance and Operations (M&O) tax rate of \$0.107760/\$100 of assessed valuation for FY 2022/23. The Board of Trustees hereby approves, orders and adopts a Debt levy tax rate of \$0.041390/\$100 of assessed valuation for FY 2022/23. These two actions result in a Combined tax rate of \$0.149150/\$100 of assessed valuation for FY 2022/23 which is greater than the No-New-Revenue tax rate of \$0.135309/\$100 of assessed valuation but less than the Voter-Approval tax rate of \$0.150322/\$100 of assessed valuation. 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 9.81 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$9.63. The referenced tax rate to be effectively raised by 9.81 percent is the maintenance and operations component of the Combined No-New-Revenue tax rate. The adopted Combined tax rate will exceed the No New Revenue tax rate by 10.23 percent and will raise combined taxes on a \$100,000 home by approximately \$13.84.”

### PURPOSE

The Alamo Colleges District strives to make higher education readily affordable while making every effort to keep its tax rates as low as possible.

In accordance with the Debt Management Plan approved by the Board in May 2022, there is no recommended change to the property tax rate - the Combined rate will remain at \$0.149150/\$100 of assessed valuation. Because of the increase in taxable assessed value, this proposed Combined tax rate, although constant from last year, is higher than the calculated No-New-Revenue tax rate, and there is a resultant requirement for public notices and a public hearing prior to final approval of the tax rate.

### BACKGROUND

For the 2022 tax rate, Alamo Colleges District has developed a stable rate strategy to address the fiscal needs of the college. The District’s stable rate strategy results in the following:

- Debt Tax rate: No change to the debt portion of the tax rate because revenues produced are sufficient for required FY23 Debt Service Payments on Capital Improvement Program G.O. Bonds and critical past due facilities renovations and repairs funded by Maintenance Tax Notes.
- Maintenance & Operations Tax rate: No change to the M&O portion for a balanced operating budget funding inflationary cost pressure and strategic student success initiatives (AlamoADVISE enhancements, expanding AlamoPROMISE to additional high schools, 1-time safety enhancements, and continuing AlamoBOOKS+ which funds the costs of Instructional materials for students.

The proposed Combined tax rate is \$0.149150/\$100 of assessed valuation. Because of the increase in property values, the calculated No-New-Revenue rate is now lower than current rate, requiring a public notice and hearing. The recommended M&O tax rate of \$0.107660/\$100 of assessed valuation is higher than the current year calculated No-New-Revenue tax rate of \$0.098134/\$100 of assessed valuation, but lower than the Voter-Approval rate of \$0.105984/\$100 of assessed valuation. The Debt rate of \$0.041390/\$100 of assessed valuation will raise the revenue needed for FY 2022/23 debt service payments and other actions per the approved FY 2023 Debt Management Plan. The Combined tax rate of \$0.149150/\$100 is higher than the No-New-Revenue tax rate of \$0.135309/\$100 of assessed valuation, but lower than the Voter-Approval rate of \$0.150322/\$100 of assessed valuation. Public notices and a public hearing are required prior to final approval of the tax rate when the proposed tax rate is greater than either the No-New-Revenue tax rate or the Voter-Approval tax rate (whichever is lower).

The requisite notices have been published, and this Public Hearing was convened as required by the Texas Tax Code.

### IMPLICATIONS

Financial: Provide tax revenues required to support Alamo Colleges District operations and fund annual payments on bond debt 5

Strategic Objective: Goal I Student Success and Goal III Performance Excellence

Attachments Exhibit A: Notice of Calculated Tax Rates

Exhibit B: Language for Motion

\_\_\_\_\_  
Lisa L. Mazure, MSA, CPA Date  
Assoc. Vice Chancellor of Finance  
and Fiscal Services

\_\_\_\_\_  
Diane E. Snyder, CPA, Ph.D. Date  
Vice Chancellor for Finance and Administration

\_\_\_\_\_  
Dr. Mike Flores Date  
Chancellor



ALAMO  
COLLEGES  
DISTRICT

# NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.149150 per \$100 valuation has been proposed by the governing body of ALAMO COMMUNITY COLLEGE DISTRICT.

|                         |                      |
|-------------------------|----------------------|
| PROPOSED TAX RATE       | \$0.149150 per \$100 |
| NO-NEW-REVENUE TAX RATE | \$0.135309 per \$100 |
| VOTER-APPROVAL TAX RATE | \$0.150322 per \$100 |

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for ALAMO COMMUNITY COLLEGE DISTRICT from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that ALAMO COMMUNITY COLLEGE DISTRICT may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that ALAMO COMMUNITY COLLEGE DISTRICT is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 13 AT 2222 N. Alamo Street, San Antonio, TX 78215 AT 6:00 p.m.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, ALAMO COMMUNITY COLLEGE DISTRICT is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the of ALAMO COMMUNITY COLLEGE DISTRICT at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

$$\text{Property tax amount} = (\text{tax rate}) \times (\text{taxable value of your property}) / 100$$

|                                |  |  |
|--------------------------------|--|--|
| <b>FOR the proposal:</b>       | Joe Alderete Jr., Anna Uriegas Bustamante, Dr. Yvonne Katz, Clint Kingsbery, Dr. Lorena “Lorraine” Pulido, Gloria Ray Leslie Sachanowicz, Dr. Gene Sprague, Roberto Zarate |  |
| <b>AGAINST the proposal:</b>   | None   |  |
| <b>PRESENT and not voting:</b> | None   |  |
| <b>ABSENT:</b>                 | None   |  |

Visit [Texas.gov/PropertyTaxes](http://Texas.gov/PropertyTaxes) to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by ALAMO COMMUNITY COLLEGE DISTRICT last year to the taxes proposed to be imposed on the average residence homestead by ALAMO COMMUNITY COLLEGE DISTRICT this year.

|  | <b>2021</b>   | <b>2022</b>   | <b>Change</b>                     |
|--|---------------|---------------|-----------------------------------|
| <b>Total tax rate (per \$100 of value)</b> | \$0.149150    | \$0.149150    | increase of 0.000000, or 0.00%    |
| <b>Average homestead taxable value</b>     | \$243,824     | \$271,411     | increase of 27,587, or 11.31%     |
| <b>Tax on average homestead</b>            | \$363.66      | \$404.81      | increase of 41.15, or 11.32%      |
| <b>Total tax levy on all properties</b>    | \$253,342,610 | \$287,214,809 | increase of 33,872,199, or 13.37% |

---

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified on 08/03/2022. To see the full calculations or for a copy of the Tax Rate Calculation Worksheet, please visit: The Office of the Bexar County Tax Assessor-Collector Albert Uresti, MPA, PCAC  
 Carlos Gutierrez, PCC  
 Property Tax Division Director  
 233 N. Pecos-La Trinidad, San Antonio, TX 78207  
 210-335-6600  
[taxoffice@bexar.org](mailto:taxoffice@bexar.org)  
[home.bexar.org/tax](http://home.bexar.org/tax)

Exhibit B

Motion to adopt Minute Order Setting Tax Rate

A motion to adopt must be made in the following form:

**“I move that the property tax rate be increased by the adoption of a tax rate of \$0.149150 per \$100 of taxable value which is effectively a 9.81 percent increase in the tax rate, adopting the minute order to that effect.”**

**A roll call vote must be taken.** Trustees will be noted as For, Against, Present and Not Voting, or Absent.

*Section 26.05 Texas Tax Code*