



**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 12, 2023  
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 12, 2023, 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 PROPOSED 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 2023-2024
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. 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 8TH DAY OF SEPTEMBER 2023

*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).”

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Dr. Mike Flores  
Chancellor

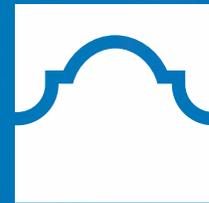
Comment	Date Submitted
I should not be impacted by the proposed amount due to my exemptions!	2022-10-06T23:57:15.369Z
You have indicated: Your taxes for this jurisdiction are limited by an exemption. Your taxes will not increase over the tax ceiling unless certain new improvements are made to the property. What improvements are these? I am under the exemption of homestead-over 65. Am I not exempt from these taxes?	2023-05-03T16:05:40.668Z
Why is my money going to a community college? I have no problem paying for services but... We don't have liberal education anymore. It's all indoctrination. I have no problem with taxes spent wisely but this is all a bunch of excess. If we had a fair taxing system we would only pay for what we used.	2023-07-12T00:10:47.025Z
Nothing is published. How much are our taxes?	2023-07-31T20:28:11.101Z
Seniors who do not have Children in school should not have to pay school taxes for public schools or Colleges.	2023-08-01T00:27:40.801Z
Why wasn't the 65 and over exemption applied for taxes?	2023-08-01T06:55:38.932Z
My dad Pablo Rodriguez Martinez has a 70% disability with the Veterans Administration and is over the age of 75. We included these with the original email.	2023-08-01T14:37:57.194Z
Exceptions for age (83yrs) etc	2023-08-01T18:07:39.269Z
Since my children have all grown up and none of my grandchildren live in this district, I am paying for someone else's children to attend the community colleges. For retired folks on fixed income, we should receive a full exemption.	2023-08-02T19:19:42.666Z
This tax is absolutely ridiculous especially since I do not use or have any affiliation with the organization associated with this unnecessary tax. The amount I am losing from this tax could feed and clothe my children	2023-08-02T20:57:13.814Z
All owners of this property submitted a dispute of the proposed value on this property in that was ignored by your office. It was in the same envelope as the 430 Rockhill Dr property so you cannot claim you did not receive it.	2023-08-03T23:13:35.458Z
The proposed tax rate is 9.27% higher than the "no new revenue" tax rate. Raising taxes by 9.27% is EXCESSIVE. You should adopt a tax rate that is a lot closer to the inflation rate of 3%.	2023-08-04T20:04:09.651Z
Increase tuition to offset costs instead of increasing taxpayer dollars that don't utilize this system.	2023-08-05T11:31:51.161Z
The property is outside city limits and during voting periods I'm not allowed to vote on proposed Alamo Community College proposals	2023-08-07T14:06:43.837Z
Have no children that have ever attended this college and have none left at home. I shouldn't have to pay a nickel.	2023-08-07T15:32:57.299Z
Unbelievable and "Unfair" tax burden on a "DV4" Veteran!	2023-08-07T19:26:23.714Z
I am a Disabled Veteran who receives Healthcare from South Texas Veterans Healthcare System, why am I responsible for paying taxes for the University Healthcare System. I do not attend any of the Alamo Community Colleges.	2023-08-11T20:55:55.637Z

<b>Comment</b>	<b>Date Submitted</b>
Please increase exemption for Alamo Community College.	2023-08-17T17:30:09.17Z
This equates to over 10% increase in taxes in 1 year for any properties over 500K that is a huge amount of properties in the county- This is theft! Tighten your belt like the rest of the community has to do- first cut takes by refusing to increase the rate. If you want to make more money- appeal to more students to attend these schools- don't take from citizens without recourse!	2023-08-19T16:21:08.236Z

# Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2023-2024

**LISA MAZURE**

Associate Vice Chancellor for  
Finance and Fiscal Services



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award

2018 Award Recipient



# Action Requested

Approve, order, and adopt a Maintenance and Operations (M&O) tax rate of \$0.107760/\$100 of assessed valuation for FY 2023-24. Approve, order, and adopt a Debt levy tax rate of \$0.041390/\$100 of assessed valuation for FY 2023-24.



Thank you.



ALAMO  
COLLEGES  
DISTRICT



Malcolm Baldrige  
National Quality Award  
2018 Award Recipient



## Discussion and Possible Action on Setting a Tax Rate for Fiscal Year 2023-2024

Presented at the Public Hearing Special Board Meeting on September 12, 2023.

### 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 2023/24. The Board of Trustees hereby approves, orders and adopts a Debt levy tax rate of \$0.041390/\$100 of assessed valuation for FY 2023/24. These two actions result in a Combined tax rate of \$0.149150/\$100 of assessed valuation for FY 2023/24 which is greater than the No-New-Revenue tax rate of \$0.136491/\$100 of assessed valuation but less than the Voter-Approval tax rate of \$0.156804/\$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 6.19 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$6.28. The referenced tax rate to be effectively raised by 6.19 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 9.27 percent and will raise combined taxes on a \$100,000 home by approximately \$12.66.”

### 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 2023, 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 2023 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 FY24 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 \$0.101482/\$100 of assessed valuation, but lower than the Voter-Approval rate of \$0.109600/\$100 of assessed valuation. The Debt rate of \$0.041390/\$100 of assessed valuation will raise the revenue needed for FY 2023/24 debt service payments and other actions per the approved FY 2024 Debt Management Plan. The Combined tax rate of \$0.149150/\$100 is higher than the No-New-Revenue tax rate of \$0.136491/\$100 of assessed valuation, but lower than the Voter-Approval rate of \$0.156804/\$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 9

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

Attachments Exhibit A: Notice of Calculated Tax Rates

Exhibit B: Language for Motion

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Lisa L. Mazure, MSA, CPA Date  
Associate Vice Chancellor for  
Finance and Fiscal Services

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Dr. Mike Flores Date  
Chancellor



# 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	\$0.136491 per \$100
VOTER-APPROVAL TAX RATE	\$0.156804 per \$100

The no-new-revenue tax rate is the tax rate for the 2023 tax year that will raise the same amount of property tax revenue for ALAMO COMMUNITY COLLEGE DISTRICT from the same properties in both the 2022 tax year and the 2023 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 2023 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON SEPTEMBER 12, 2023 AT 6:00 P.M. AT THE ALAMO COLLEGES DISTRICT MULTIPURPOSE CONFERENCE CENTER/BOARD ROOM, 2222 N. ALAMO STREET, SAN ANTONIO TX 78215.

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:

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

FOR the proposal: Joe Alderete Jr., Anna Uriegas Bustamante, Dr. Lorena Pulido, Roberto Zárate, Dr. Gene Sprague, Dr. Yvonne Katz, Clint Kingsbery, Leslie Sachanowicz

AGAINST the proposal: None

PRESENT and not voting: None

ABSENT: Gloria Ray

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>2022</b>	<b>2023</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>	\$271,411	\$295,184	increase of \$23,773, or 8.76%
<b>Tax on average homestead</b>	\$404.81	\$440.27	increase of \$35.46, or 8.76%
<b>Total tax levy on all properties</b>	\$293,380,392	\$321,571,092	increase of \$28,190,700, or 9.61%

For assistance with tax calculations for ALAMO COMMUNITY COLLEGE DISTRICT please contact:

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 6.19 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*