

## Property Taxes at Texas Community Colleges

**Community Colleges Required to Levy Tax.** The Governing Boards of all 50 Texas Community College districts are required by state law to levy annual ad valorem taxes for the maintenance and operation of district facilities (M&O tax rate) and may issue bonds for the construction of college buildings and to purchase land (debt rate). The state caps the debt rate at 50 cents per \$100 valuation. The debt rate, if any, together with the M&O tax rate cannot exceed one dollar per \$100 valuation (*Texas Education Code, §130.122*). Many districts have locally imposed caps on tax rates as well.

- For FY 2016, the **average M&O tax rate was 15.3 cents** per \$100 valuation
- For FY 2016, the **average debt rate was 2.4 cents** per \$100 valuation
- The estimated statewide certified **property valuation** for FY 2016 is \$1.47 trillion (74% of the state’s property wealth)
- The estimated statewide **levy** for FY 2016 is \$1.93 billion
- Twelve of the fifty community college districts in the state had tax rates that were at or near their **local cap** during FY 2016
- The table on page 3 provides the following **FY 2017** information for each community college district: M&O rate, debt rate, total rate, property valuation, and estimated tax levy.

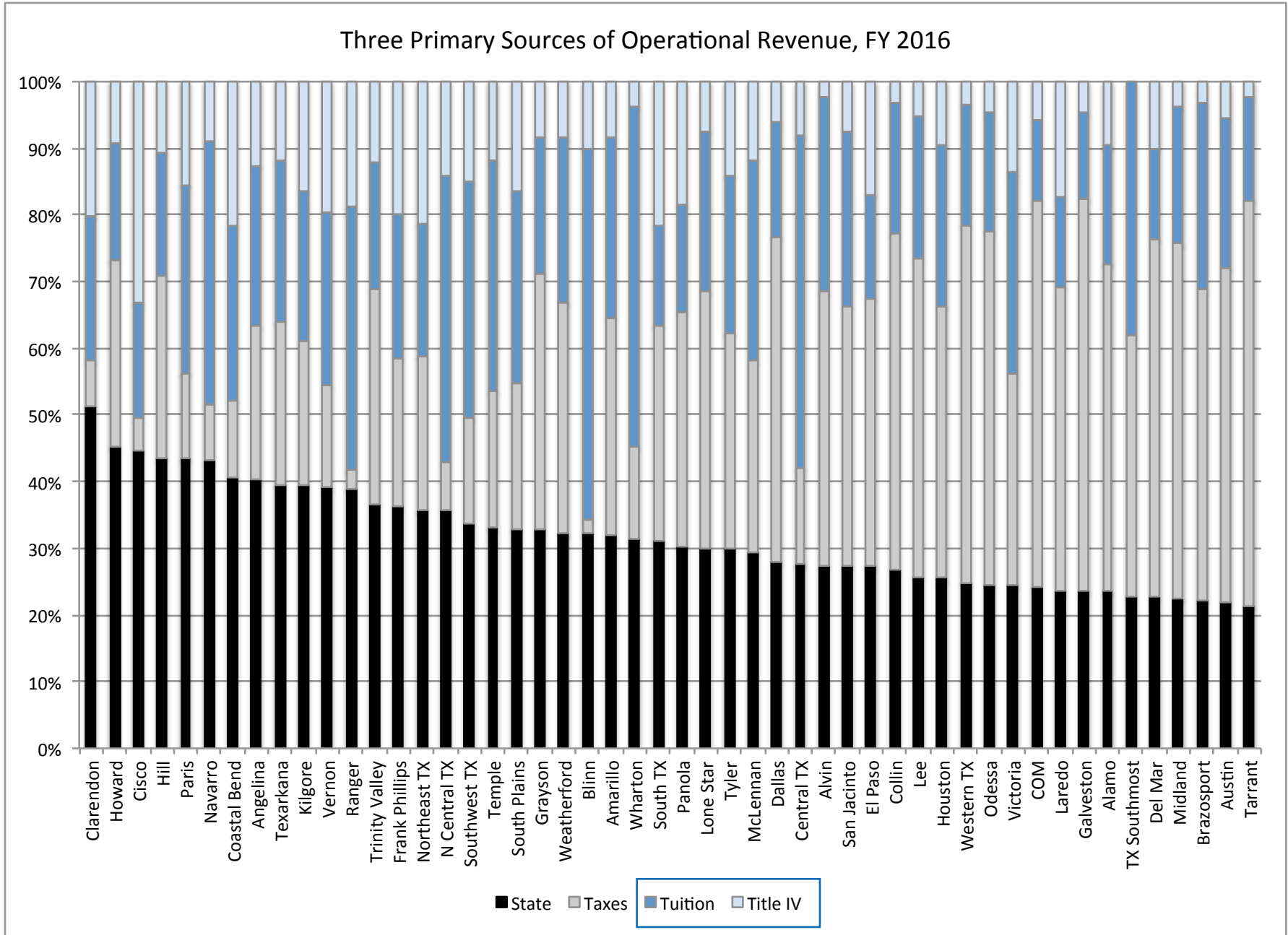
### ***Branch Campus Maintenance Tax Districts***

The governing body of a school district or a county that is outside the community college taxing district but within the service area may levy a branch campus maintenance tax; the tax rate cannot exceed five cents per \$100 valuation (*Education Code 130.253*). Currently, 9 community colleges have Branch Campus Maintenance Tax Districts (see page 3).

### **Summary of Local Property Taxes: FY 2006 to FY 2016**

	<b>FY 06</b>	<b>FY08</b>	<b>FY 10</b>	<b>FY 12</b>	<b>FY 14</b>	<b>FY 16</b>
<b>M&amp;O Tax Rate</b>	0.143	0.135	0.139	0.144	0.145	0.153
<b>Debt Tax Rate</b>	0.012	0.014	0.017	0.020	0.021	0.023
<b>Total Tax Rate</b>	0.155	0.149	0.156	0.164	0.166	0.175
<b>Valuation</b>	814 billion	999.9 billion	1.15 trillion	1.14 trillion	1.26 trillion	1.47 trillion
<b>Tax Levy</b>	967.7 million	1.2 billion	1.39 billion	1.45 billion	1.65 billion	1.93 billion

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### FY 2017 Valuation and Taxes

College District	Local Property Taxes					Maintenance Tax Districts			Total Valuation	Total FY17 Levy Est
	District Valuation	M&O Rate	Debt Rate	Total Rate	FY17 Levy Est	Valuation	Tax Rate	FY17 Levy Est		
Alamo	138,527,768,829	0.10776	0.04139	0.14915	206,614,167				138,527,768,829	206,614,167
Alvin	8,494,229,743	0.17285	0.01890	0.19174	16,287,176				8,494,229,743	16,287,176
Amarillo	12,183,529,834	0.16669	0.04081	0.20750	25,280,824	3,559,945,382	0.0500	1,779,973	15,743,475,216	27,060,797
Angelina	4,044,056,554	0.13496	0.04420	0.17916	7,245,413				4,044,056,554	7,245,413
Austin	178,143,133,133	0.09000	0.01200	0.10200	181,705,996				178,143,133,133	181,705,996
Blinn	2,656,814,047	0.06010	0.00000	0.06010	1,596,745				2,656,814,047	1,596,745
Brazosport	8,045,133,913	0.22890	0.05150	0.28040	22,558,555				8,045,133,913	22,558,555
Central Texas	8,377,163,978	0.13660	0.00000	0.13660	11,443,206				8,377,163,978	11,443,206
Cisco	554,704,610	0.15150	0.00000	0.15150	840,377				554,704,610	840,377
Clarendon	224,502,215	0.23068	0.00000	0.23068	517,875	1,961,292,792	0.0500	980,646	2,185,795,007	1,498,521
Coastal Bend	1,702,222,474	0.14494	0.04030	0.18524	3,153,197				1,702,222,474	3,153,197
College of the Mainland	9,026,686,998	0.20838	0.00000	0.20838	18,809,449				9,026,686,998	18,809,449
Collin	110,609,710,642	0.07817	0.00305	0.08122	89,839,419				110,609,710,642	89,839,419
Dallas	216,527,976,991	0.10400	0.01893	0.12293	266,184,338				216,527,976,991	266,184,338
Del Mar	25,142,989,526	0.19472	0.05144	0.24616	61,891,732				25,142,989,526	61,891,732
El Paso	40,206,091,003	0.13491	0.00000	0.13491	54,241,635				40,206,091,003	54,241,635
Frank Phillips	1,048,440,840	0.22000	0.00000	0.22000	2,306,570	1,449,945,145	0.0342	495,591	2,498,385,985	2,802,161
Galveston	7,200,182,909	0.17025	0.00000	0.17025	12,258,311				7,200,182,909	12,258,311
Grayson	8,886,228,053	0.13612	0.04518	0.18130	16,110,731				8,886,228,053	16,110,731
Hill	1,545,606,166	0.09313	0.00000	0.09313	1,439,454	7,566,362,620	.022 to .05	3,523,645	9,111,968,786	4,963,099
Houston	193,339,074,426	0.07528	0.02499	0.10026	193,847,556				193,339,074,426	193,847,556
Howard	2,799,791,286	0.26316	0.05300	0.31616	8,851,904				2,799,791,286	8,851,904
Kilgore	3,633,150,914	0.17500	0.00000	0.17500	6,358,014				3,633,150,914	6,358,014
Laredo	12,461,008,783	0.25507	0.08793	0.34300	42,741,260				12,461,008,783	42,741,260
Lee	10,485,203,606	0.21320	0.03210	0.24530	25,720,204				10,485,203,606	25,720,204
Lone Star	175,735,431,000	0.08000	0.02780	0.10780	189,442,795				175,735,431,000	189,442,795
McLennan	15,213,343,279	0.11210	0.03680	0.14890	22,652,364				15,213,343,279	22,652,364
Midland	20,276,126,184	0.12346	0.01365	0.13711	27,800,597	2,169,850,000	0.0400	867,940	22,445,976,184	28,668,537
Navarro	3,046,069,327	0.11830	0.00000	0.11830	3,603,500				3,046,069,327	3,603,500
North Central Texas	3,360,164,545	0.08810	0.03380	0.12190	4,096,041	816,324,390	0.0500	408,162	4,176,488,935	4,504,203
Northeast Texas	4,013,768,218	0.07993	0.05007	0.13000	5,217,899				4,013,768,218	5,217,899
Odessa	12,569,829,844	0.16667	0.03798	0.20465	25,724,157				12,569,829,844	25,724,157
Panola	3,534,186,110	0.18395	0.05939	0.24334	8,600,088				3,534,186,110	8,600,088
Paris	1,672,223,786	0.17730	0.00000	0.17730	2,964,853				1,672,223,786	2,964,853
Ranger	132,282,500	0.24531	0.00000	0.24531	324,497				132,282,500	324,497
San Jacinto	50,600,000,000	0.12919	0.05319	0.18238	92,283,774				50,600,000,000	92,283,774
South Plains	2,328,343,423	0.40000	0.00000	0.40000	9,313,374				2,328,343,423	9,313,374
South Texas	36,009,291,186	0.14000	0.04500	0.18500	66,617,189				36,009,291,186	66,617,189
Southwest Texas	3,146,860,016	0.16000	0.00000	0.16000	5,034,976				3,146,860,016	5,034,976
Tarrant	143,670,377,088	0.14473	0.00000	0.14473	207,934,137				143,670,377,088	207,934,137
Temple	4,443,929,258	0.14540	0.06030	0.20570	9,141,162	2,388,852,797	0.0457	1,090,559	6,832,782,055	10,231,722
Texarkana	5,303,304,920	0.11072	0.00000	0.11072	5,871,713				5,303,304,920	5,871,713
Texas Southmost	12,119,257,541	0.11289	0.04533	0.15822	19,175,574				12,119,257,541	19,175,574
Trinity Valley	8,339,682,602	0.13567	0.00000	0.13567	11,314,447	1,054,019,716	0.0500	527,010	9,393,702,318	11,841,457
Tyler	10,749,543,215	0.14930	0.05063	0.19993	21,491,132				10,749,543,215	21,491,132
Vernon	1,173,174,390	0.22965	0.00000	0.22965	2,694,218				1,173,174,390	2,694,218
Victoria	6,530,678,560	0.16630	0.04020	0.20650	13,485,851				6,530,678,560	13,485,851
Weatherford	10,534,045,186	0.11376	0.00643	0.12019	12,660,869	6,261,880,840	0.0461	2,889,733	16,795,926,026	15,550,602
Western Texas	2,426,174,268	0.33000	0.00000	0.33000	8,006,375				2,426,174,268	8,006,375
Wharton	4,236,448,281	0.13706	0.00000	0.13706	5,806,476				4,236,448,281	5,806,476
<b>Total</b>	<b>1,547,029,936,200</b>	<b>0.15852</b>	<b>0.02253</b>	<b>0.18105</b>	<b>2,059,102,168</b>	<b>27,228,473,682</b>		<b>12,563,260</b>	<b>1,574,258,409,882</b>	<b>2,071,665,428</b>

**State Averages**

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### Community College Revenue Sources & Fall Enrollment, 1986-2016

