

Date of Board Meeting: September 15, 2026

Recommendation: Approve the Resolution to set the Wharton County Junior College District ad valorem tax rate at \$0.15351 / \$100 valuation for the 2026 tax year.

Background and Rationale:

Wharton County Junior College has received the certified tax rolls for Wharton County and the portion of Fort Bend County within the College's taxing district. Based on the certified values, the Wharton County Tax Assessor-Collector completed the required tax rate calculations for the College in accordance with applicable state law.

Administration recommends adoption of an ad valorem tax rate of \$0.15351 per \$100 of taxable valuation for Tax Year 2026. The proposed rate will provide local revenue necessary to support the College's educational programs and operations while maintaining a responsible approach to taxation and long-term financial sustainability.

During the August meeting, the WCJC Board of Trustees considered the proposed rate and set the date for final vote on the rate to be held during the September Board meeting. Following the Board's action to propose the tax rate, the required Notice of Meeting to Vote on the Tax Rate was published in the *Wharton County Leader-Journal* on September 9, 2026, and the *Fort Bend Herald* on September 8, 2026, providing public notice of the proposed rate and meeting.

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 7.9% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIATELY \$13.51.

Budgetary Implications: \$16,125,531 (Fiscal Year 2027 Operating Revenue)

Resource Personnel: Amanda Allen, Ed.D.; President

Approval:


President



Wharton County Junior College

**Resolution of the
Wharton County Junior College Board of Trustees
to Set the Ad Valorem Tax Rate**

September 15, 2026

On this date, we, the Wharton County Junior College Board of Trustees, hereby levy or set the tax rate on \$100 valuation for the College for the 2026 tax year at a total rate of \$0.15351, to be assessed and collected by the duly specified assessor and collectors as follows:

\$0.15351 for the purpose of Maintenance and Operations

Such taxes are to be assessed and collected by the tax officials designated by the College.

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 7.9 PERCENT AND WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$13.51.

Adopted this 15th day of September, 2026 by the Wharton County Junior College Board of Trustees.

Priscilla Metcalf, M.D.; Board Chair

Jay Roussel; Board Secretary