



Community College Voter-Approval Tax Rate Elections in 2022¹

Community colleges must at times submit their tax rates for voter approval through a voter-approval tax rate election (VATRE). A VATRE is necessary when a community college board adopts a property tax rate that exceeds the benchmark voter-approval tax rate calculated in the college's initial review of the tax appraisal roll. Tex. Tax Code § 26.07(b).

This document focuses on the legal parameters for VATREs. Information about related budget and tax rate adoption procedures can be found in TASB Community College Services' College eLaw [Elections and Tax resources](#). For additional information, see TASB Policies CC(LEGAL) and CAI (LEGAL) and the [Property Tax Assistance](#) and [Truth-in-Taxation \(TNT\)](#) sections of the Texas Comptroller's website.

1. What is the voter-approval tax rate?

A community college's voter-approval tax rate (VATR) is the sum of the college's no-new-revenue maintenance and operations rate multiplied by 1.08 and the college's current debt rate. Tex. Tax Code § 26.04(c)(2). The VATR is calculated and published early in the tax rate adoption process and serves as the benchmark for determining whether the board's adopted tax rate will trigger a VATRE. For more information, see TASB Community College Services' [Overview of Budget & Tax Rate Adoption](#).

2. When must a community college hold a voter-approval tax rate election?

Generally, if a community college adopts a tax rate that exceeds its VATR, it must hold a voter-approval tax rate election (VATRE) on the November uniform election date so that voters may approve the adopted rate. However, a higher tax rate may be adopted without conducting a VATRE in the event of a declared disaster or to fund the implementation of qualified pollution control measures. Tex. Tax Code §§ 26.07(b)-(c), .042, .045; Tex. Elec. Code § 41.001(a).

Disasters: When a community college must spend additional funds to respond to a disaster, such as a tornado, hurricane, flood, or wildfire, declared by the governor in any part of the area in which the college is located, a VATRE is not required to approve the tax rate adopted by the board the following tax year. A drought, epidemic, or pandemic will not qualify for this exception. Tex. Tax Code § 26.042(d).

¹ An electronic version of this document is available on [TASB College eLaw](https://tasb.org/services/community-college-services/resources/tasb-college-elaw/documents/cc-vatre-in-2022.pdf) at tasb.org/services/community-college-services/resources/tasb-college-elaw/documents/cc-vatre-in-2022.pdf.

If a community college adopts a rate under this exception, the amount by which that rate exceeds the college's VATR for that tax year may not be considered when calculating the college's VATR for the next tax year. Tex. Tax Code § 26.042(f).

A community college that relies on this exception must specify the applicable disaster declaration. The college may not specify the same disaster in a subsequent tax year if the college specifies a different disaster in an intervening tax year. Tex. Tax Code § 26.042(g).

Pollution Control Measures: A community college's VATR may be increased to offset expenses for a qualifying pollution control facility, device, or method approved by the Texas Commission on Environmental Quality (TCEQ), thereby lifting the threshold the college's tax rate must reach to trigger a VATRE. For more information or to apply for this program, contact TCEQ's Air Quality Division at 512.239.4900. Tex. Tax Code § 26.045; 30 Tex. Admin. Code ch. 18.

3. What deadlines apply to a VATRE?

The community college board must order a VATRE no later than the 78th day before election day. For a November election, this deadline falls in mid-August. The board must adopt the budget and tax rate before ordering a VATRE. Tex. Elec. Code §§ 3.005(c), 26.07(c).

Additional Texas Election Code deadlines and requirements apply to a VATRE. For a list of all relevant election dates and requirements, visit the Texas Secretary of State Elections Division [Election Law Calendar](#). For the deadlines specific to community college elections, refer to TASB Community College Services' [Deadlines for November 2022 Community College Elections](#).

4. May a college take action in support of the VATRE?

A community college may not spend public funds for political advertising to support a VATRE. Colleges are permitted, however, to disseminate purely factual information about a VATRE, including specific information about the election (e.g., date, polling sites, etc.), as long as there is no advocacy in any materials. For more information, see the resources available on the Texas Ethics Commission [Political Advertising](#) website, including [A Short Guide to the Prohibition against Using Political Subdivision Resources for Political Advertising in Connection with an Election](#).

5. What must be included on the ballot?

The VATRE ballot must permit voting for or against the proposition, using specific phrasing:

Approving the ad valorem tax rate of \$_____ (adopted tax rate) per \$100 valuation in _____ (name of college) for the current year, a rate that is \$_____ (difference between the adopted tax rate and the VATR) higher per \$100 valuation than the voter-approval tax rate of _____ (name of college), for the purpose of _____ (description of purpose of increase). Last year, the ad valorem tax rate in _____ (name of college) was \$_____ (college's rate for the preceding tax year) per \$100 valuation.

Tex. Tax Code § 26.07(c).

[Texas Comptroller's Form 50-861](#) is a sample ballot and can be found on the [Comptroller's TNT website](#).

6. What is the effect of the election outcome?

If a majority of the votes cast in a VATRE favor the proposition to approve the rate, the tax rate for the current year is the rate adopted by the community college board. If the proposition is not approved, the board may not adopt a rate that exceeds the college's VATR. Tex. Tax Code § 26.07(d)-(e).

7. Where can I get more information about VATREs?

Community college representatives may contact TASB Community College Services at 800.580.1488 or mailto:colleges@tasb.org. Additional information is also available from the [Texas Comptroller](#), the [Secretary of State Elections Division](#), or the college's local counsel.

For more information on community college law topics, visit TASB College eLaw online at colleges.tasb.org/elaw.

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