



Travis County Commissioners Court Agenda Request

Meeting Date: June 24th, 2014

Prepared By/Phone Number: Christina Cerda x 43858 and Susan Zavala x 49701

Elected/Appointed Official/Dept. Head: Bruce Elfant, Tax Assessor-Collector

Commissioners Court Sponsor: County Judge Sam Biscoe

AGENDA LANGUAGE:

- CONSIDER AND TAKE APPROPRIATE ACTION ON PROPERTY TAX RATE CONSIDERATIONS FOR THE TRAVIS COUNTY HEALTHCARE DISTRICT DBA CENTRAL HEALTH.

BACKGROUND/SUMMARY OF REQUEST AND ATTACHMENTS:

STAFF RECOMMENDATIONS:

ISSUES AND OPPORTUNITIES:

FISCAL IMPACT AND SOURCE OF FUNDING:

REQUIRED AUTHORIZATIONS:

AGENDA REQUEST DEADLINE: All agenda requests and supporting materials should be submitted as a pdf to the County Judge's office, agenda@co.travis.tx.us by Tuesdays at 5:00 p.m. for the next week's meeting.



TRAVIS COUNTY TAX OFFICE
BRUCE ELFANT
TAX ASSESSOR AND COLLECTOR

5501 AIRPORT BOULEVARD
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June 24, 2014

MEMORANDUM FOR THE COUNTY JUDGE SAM BISCOE
PRECINCT 1, COMMISSIONER RON DAVIS
PRECINCT 2, COMMISSIONER BRUCE TODD
PRECINCT 3, COMMISSIONER GERALD DAUGHERTY
PRECINCT 4, COMMISSIONER MARGARET GÓMEZ

FROM: Bruce Elfant, Tax Assessor-Collector

SUBJECT: Property Tax Rate Considerations

1. Property Tax Rate Considerations

Each year there are several items the Commissioners Court must consider when establishing tax rates and budget forecasts for Central Health. We and the Planning and Budget Office recommend the Court adopt the following parameters:

- A. Optional Homestead Exemption: \$5,000 or 20% (whichever is greater).
- B. Over 65 and Disabled Optional Homestead Exemptions: \$70,000.
- C. Historic Exemptions: City of Austin's Historic Exemption Policy
- D. Anticipated Collection Rate (for Effective Tax Rate Calculations): 100% (lower estimates may be used only with justification)

Attachment: 2013 Historic Exemption Per Jurisdictions

If you should have any concerns or comments, please do not hesitate to call me at 4-9632.

BE/sz

cc: Leroy Nellis, Executive Manager, Planning and Budget
Jessica Rio, Budget Director, Planning and Budget
John Stephens & Jeff Knodel, Central Health
Michael Heath, Advanced Certified Paralegal, Transactions

2013 HISTORIC EXEMPTION PER JURISDICTIONS

Properties designated "H" Historic Landmarks which are used exclusively as a residence by the owners OR
Properties owned by a non-profit corporation as defined by the Texas Non-profit Corporation Act:

	Tax exemption on assessed value of land reasonably necessary to access and use structure	Tax exemption on assessed value of historic structure
Austin ISD	25%*	50%*
City of Austin	50%**	100%**
Travis County	50%**	100%**
Travis County Healthcare District	50%**	100%**
ACC District	Repealed January 1, 2010	Repealed January 1, 2010

* Owner-occupied residence or property owned by a non-profit corporation and designated historic after December

31, 2011 or any historic designated owner-occupied residence or property owned by a non-profit corporation which changes ownership after December 31, 2011 are eligible for a property tax exemption by the AISD equaling 50% of the value of the structure and 25% of the value of the land, with a maximum exemption of \$3,500. The maximum exemption instituted by the AISD does NOT affect the exemptions offered by City of Austin, Travis County, Travis County Healthcare District, and the Austin Community College District.

** TIER TWO – Owner-occupied residence or property owned by a non-profit corporation and designated historic after December 1, 2004 or any historic designated owner-occupied residence or property owned by a non-profit corporation which changed ownership after December 1, 2004 are eligible for a property tax exemption by the City of Austin, Travis County, and Travis County Healthcare District equaling 100% of the value of the structure and

50% of the value of the land, with a maximum exemption of the greater of \$2,000 savings for each jurisdiction or

50% of the tax levy for each jurisdiction. The maximum exemption instituted by the City of Austin, Travis County, and Travis County Healthcare District does NOT affect the exemptions offered by AISD, and the Austin Community College District.

**TIER THREE – Owner-occupied residence or property owned by a non-profit corporation and designated historic after December 31, 2011 or any historic designated owner-occupied residence or property owned by a non-profit corporation which changes ownership after December 31, 2011 are eligible for a property tax exemption by the City of Austin, Travis County, and Travis County Healthcare District equaling 100% of the value of the structure and

50% of the value of the land, with a maximum exemption of \$2,500. The maximum exemption instituted by the City of Austin, Travis County, and Travis County Healthcare District does NOT affect the exemptions offered by AISD, and the Austin Community College District.

All other properties designated "H" Historic Landmarks:

	Tax exemption on assessed value of land reasonably necessary to access and use structure	Tax exemption on assessed value of historic structure
Austin ISD	12.5%	25%
City of Austin	25%	50%
Travis County	25%	50%
Travis County Healthcare District	25%	50%
ACC District	Repealed January 1, 2010	Repealed January 1, 2010