



## Travis County Commissioners Court Agenda Request

**Meeting Date:** September 23, 2014

**Prepared By/Phone Number:** Jessica Rio, (512)854-9106

**Elected/Appointed Official/Dept. Head:** Leroy Nellis, Acting County Executive, Planning and Budget

**Commissioners Court Sponsor:** Judge Samuel T. Biscoe

**AGENDA LANGUAGE: CONSIDER AND TAKE APPROPRIATE ACTION ON ORDER SETTING THE TRAVIS COUNTY TAX RATES FOR THE YEAR BEGINNING JANUARY 1, 2014:**

**A. TOTAL MAINTENANCE AND OPERATIONS TAX RATE (38.50 CENTS PER \$100 VALUATION);**

**B. TOTAL DEBT SERVICE TAX RATE (7.13 CENTS PER \$100 VALUATION); AND**

**C. TOTAL COUNTY AD VALOREM TAX RATE (45.63 CENTS PER \$100 VALUATION).**

**BACKGROUND/SUMMARY OF REQUEST AND ATTACHMENTS:**  
Please see attached memo.

**STAFF RECOMMENDATIONS:** Please see attached memo

**ISSUES AND OPPORTUNITIES:** Please see attached memo

**FISCAL IMPACT AND SOURCE OF FUNDING:** Please see memo

**REQUIRED AUTHORIZATIONS:**

**Leroy Nellis – Planning and Budget Office, (512)854-9106**

**Jessica Rio – Planning and Budget Office, (512)854-9106**

**David Salazar - County Judge's Office, (512)854-9555**

**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](mailto:agenda@co.travis.tx.us) by Tuesdays at 5:00 p.m. for the next week's meeting.



**MEMORANDUM**

**TO:** Commissioners Court  
**FROM:** Jessica Rio, Budget Director   
**DATE:** September 18, 2014  
**SUBJECT:** Tax Rate for FY 2015 Budget

Two public hearings were held on the proposed tax rate. The first was held on Tuesday, September 16<sup>th</sup> at 6:00 p.m. at the Commissioners Courtroom at 700 Lavaca. A second public hearing was scheduled and advertised for Friday, September 19<sup>th</sup> at 9:00 a.m. in the Commissioners Courtroom at 700 Lavaca.

The notice advertising this hearing was published in the *Austin American Statesman* on Monday, September 8<sup>th</sup> (attached). This information has also been on the Travis County web site and notices have appeared on TCTV.

State law requires that Commissioners Court advertise the impact of the County's proposed tax rate on the average annual taxable homestead. The following table depicts the impact on the annual tax bill in Fiscal Year 2014 and 2015 for a Travis County resident owning an average-valued home with a homestead exemption.

<b>Annual Tax Bill for Average Taxable Homestead</b>			
	<b>FY 2014</b>	<b>FY 2015</b>	<b>Difference</b>
Average Appraised Value of All Homesteads	\$282,909	\$316,409	\$33,500
Taxable Value of Average Homestead	\$222,431	\$240,026	\$17,595
Tax Rate	49.46 cents	45.63 cents	-3.83 cents
Tax Bill	\$1,100.14	\$1,095.24	-\$4.90

The average taxable homestead value increased from last year's certified \$222,431 to \$240,026 in this year's certification information. At the Travis County proposed tax rate of 45.63 cents per \$100 valuation, property owners of an average homestead will see a decrease in the Travis County portion of their property taxes. This tax relief has been a high priority for the Commissioners Court, particularly in recognition of the recent significant increases in property values in this community.

## Notice of Public Hearing on Tax Increase

Travis County property taxes are used to fund operations such as law enforcement, the jails, the courts and prosecutors, roads, parks, social services, juvenile justice, and emergency medical services.

The County of Travis will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding year by 1.5 percent. Your individual taxes may increase at a greater or lesser rate, or even decrease, depending on the change in the taxable value of your property in relation to the change in taxable value of all other property and the tax rate that is adopted.

The first public hearing will be held on Tuesday, September 16, 2014 at 6:00 PM, in the Commissioners Courtroom, on the first floor at 700 Lavaca Street, Austin, Texas.

The second hearing will be held on Friday, September 19, 2014 at 9:00 AM, in the Commissioners Courtroom, on the first floor at 700 Lavaca Street, Austin, Texas.

The members of the Travis County Commissioners Court voted as follows on the proposal to consider the tax increase:

County Judge Samuel T. Biscoe (for)  
Commissioner Precinct One Ron Davis (for)  
Commissioner Precinct Two Bruce Todd (for)  
Commissioner Precinct Three Gerald Daugherty (for)  
Commissioner Precinct Four Margaret J. Gómez (for)

The average taxable value of a residence homestead in Travis County last year was \$222,431 (disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). Based on last year's tax rate of \$0.4946 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$1,100.14.

The average taxable value of a residence homestead in Travis County this year is \$240,026 (disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older). If the governing body adopts the effective tax rate for this year of \$0.4496 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$1,079.16.

If the governing body adopts the proposed tax rate of \$0.4563 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$1,095.24.

**You have a right to attend the hearings and make comments. Members of the public are encouraged to attend the hearings and make comments to express their views.**

COMMISSIONERS COURT ORDER  
MAKING TAX LEVIES FOR TRAVIS COUNTY, TEXAS  
FOR THE TAX YEAR BEGINNING JANUARY 1, 2014

STATE OF TEXAS           §  
COUNTY OF TRAVIS       §

It is necessary to levy Ad Valorem taxes on each \$100 valuation of all taxable property in Travis County for Travis County for the tax year beginning January 1, 2014, which will be due no later than January 31, 2015 at the following tax rates:

MAINTENANCE AND OPERATIONS

\$.3850 Total Maintenance and Operations Tax

DEBT SERVICE:

\$.0713 Total Debt Service Tax

I. On motion by: \_\_\_\_\_,

Seconded by: \_\_\_\_\_,

The following was adopted by the Commissioners Court on September 23, 2014:

It is moved that the property tax rate be increased by the adoption of a tax rate of \$.3850 for maintenance and operations, which is effectively a one and one tenths percent (1.1%) increase in the tax rate, and there is hereby levied for the current tax year an ad valorem tax of \$.3850 for each \$100 valuation of all taxable property for general operating purposes.

Voting in favor of the Motion:

\_\_\_\_\_  
Samuel T. Biscoe, County Judge

\_\_\_\_\_  
Ron Davis, Commissioner, Precinct 1

\_\_\_\_\_  
Bruce Todd, Commissioner, Precinct 2

\_\_\_\_\_  
Gerald Daugherty, Commissioner, Precinct 3

\_\_\_\_\_  
Margaret Gómez, Commissioner, Precinct 4

THE TAX RATE WILL EFFECTIVELY BE RAISED BY ONE AND ONE TENTH PERCENT (1.1%) AND WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL INCREASE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$4.20.

II. On motion by: \_\_\_\_\_,

Seconded by: \_\_\_\_\_,

The following was adopted by the Commissioners Court on September 23, 2014:

There is hereby levied for the current tax year an ad valorem tax of \$.0713 for each \$100 valuation of all taxable property for debt service and to provide sinking funds and to pay interest on the outstanding debt issuances which include both bond issues and certificates of obligation.

Voting in favor of the motion:

\_\_\_\_\_  
Samuel T. Biscoe, County Judge

\_\_\_\_\_  
Ron Davis, Commissioner, Precinct 1

\_\_\_\_\_  
Bruce Todd, Commissioner, Precinct 2

\_\_\_\_\_  
Gerald Daugherty, Commissioner, Precinct 3

\_\_\_\_\_  
Margaret Gómez, Commissioner, Precinct 4

III. Summary: The two components of the County tax rate for the current year having been approved in this order, property taxes are increased by the adoption of a tax rate of \$.3850 for maintenance and operations and a tax rate of \$.0713 for debt service and a total County tax rate of \$.4563 for each \$100 valuation of all taxable property re has been levied for the current tax year.