



**Wharton County  
Junior College**

**Proposed Agenda Item  
Board of Trustees Meeting**

Complete this form and submit it to the Office of the President by noon on Friday, 11 days prior to the Tuesday evening meeting of the Board of Trustees. If this form does not provide enough space, you may use an expanded version *as long as you follow the format specified below.*

Date of Board Meeting: 08/15/17

Date of this Proposal: 08/02/17

**SUBJECT:** Proposal to Consider Property Tax Increase and Schedule Public Hearings

**RECOMMENDATION:** Recommend Board of Trustees vote to consider the proposed tax rate of \$0.1355/\$100 valuation and set August 29, 2017 and September 5, 2017 as the dates for the required two public hearings.

**BACKGROUND/RATIONALE:** Wharton County Tax Assessor-Collector, Patrick Kubala, has calculated WCJC's effective tax rate at \$0.1305/\$100 valuation which is \$0.00656/\$100 valuation less than the FY17 tax rate of \$0.13706/\$100 valuation. By adopting a rate of one-half cent over the effective rate, approximately \$230,000 of new revenue will be generated. According to the Texas Comptroller's Truth-in-Taxation guide, a governing body must meet to discuss the tax rate, take a vote to consider the tax increase, and set the dates for 2 public hearings on the proposed tax rate. After that, the proposed tax increase must be published in the local newspapers and the 2 public hearings conducted prior to an official vote being taken to raise taxes.

**Estimated Additional Tax Revenue:** \$230,000

**RESOURCE PERSON(S) [name(s) and title(s)]:**

Betty A. McCrohan, President  
Bryce D. Kocian, Vice President of Administrative Services

**SIGNATURES:**

B. D. Kocian  
Originator

8/4/17  
Date

B. D. Kocian  
Cabinet-Level Supervisor

8/4/17  
Date

**PRESIDENT'S APPROVAL:**

Betty A. McCrohan

8-5-17

# Notice of Public Hearing on Tax Increase

The Wharton County Junior College District will hold two public hearings on a proposal to increase total tax revenues from properties on the tax roll in the preceding tax year by 3.83 percent (percentage by which proposed tax rate exceeds lower of rollback tax rate or effective tax rate calculated under Tax Code Chapter 26). 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 8/29/2017 at 6:00 p.m. at 911 Boling Highway, Wharton, Texas.

The second public hearing will be held on 9/5/2017 at 6:00 p.m. at 911 Boling Highway, Wharton, Texas.

The members of the governing body voted on the proposal to consider the tax increase as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

The average taxable value of a residence homestead in the WCJC District last year was \$ 132,077

Based on last year's tax rate of \$ 0.13706 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$ 181.02

The average taxable value of a residence homestead in the WCJC District this year is \$ 139,538

If the governing body adopts the effective tax rate for this year of \$ 0.1305 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ 182.10

If the governing body adopts the proposed tax rate of \$ 0.1355 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ 189.07

Members of the public are encouraged to attend the hearings and express their views.

### Special Provision\*

#### Enhanced Indigent Health Care Expenditures:

The \_\_\_\_\_ spent \$ \_\_\_\_\_ from \_\_\_\_\_ to \_\_\_\_\_ on enhanced indigent health care at the increased minimum eligibility standards, less the amount of state assistance. For the current tax year, the amount of increase above last year's enhanced indigent health care expenditures is \_\_\_\_\_.

\* Print only if applicable.