



**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: 08/21/18

Date of this Proposal: 08/02/2018

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

RECOMMENDATION: Recommend Board of Trustees vote to consider the proposed tax rate of \$0.14346/\$100 valuation and set September 4, 2018 and September 11, 2018 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 \$0.13346/\$100 valuation which is \$0.00204/\$100 valuation less than the FY17 tax rate of \$0.1355/\$100 valuation. By adopting a rate of one cent over the effective rate, approximately \$501,765 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: \$501,765

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

8/8/18
Date

B. D. Kocian
Cabinet-Level Supervisor

8/8/18
Date

PRESIDENT'S APPROVAL:

Betty A. McCrohan

8-10-18

Notice of Public Hearing on Tax Increase

The Wharton County Junior College 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 7.49 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 09/04/2018 at 6:00 p.m. at 911 Boling Highway, Wharton, Texas.

The second public hearing will be held on 09/11/2018 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 \$ 139,538

Based on last year's tax rate of \$ 0.1355 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$ 189.07

The average taxable value of a residence homestead in the WCJC District this year is \$ 145,335

If the governing body adopts the effective tax rate for this year of \$ 0.13346 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ 193.96

If the governing body adopts the proposed tax rate of \$ 0.14346 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ 208.50

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.

2018 Planning Calendar

Wharton County Junior College

Date: 07/26/2018 11:11 AM

Date	Activity
April-May	Mailing of notices of appraised value by chief appraiser.
April 30*	The chief appraiser prepares and certifies to the tax assessor for each county, municipality, and school district participating in the appraisal district an estimate of the taxable value .
May 15	Deadline for submitting appraisal records to ARB.
July 20 (Aug. 30)	Deadline for ARB to approve appraisal records.
July 25	Deadline for chief appraiser to certify rolls to taxing units.
	Certification of anticipated collection rate by collector.
	Calculation of effective and rollback tax rates.
	Publication of effective and rollback tax rates, statement and schedules; submission to governing body.
	72-hour notice for meeting (<i>Open Meetings Notice</i>).
8/21/18	Meeting of governing body to discuss tax rate; if proposed rate tax rate will exceed the rollback rate or the effective tax rate (whichever is lower), take record vote and schedule public hearing.
8/25/18	Notice of Public Hearing on Tax Increase is the first quarter-page notice in newspaper and on TV and website, if available, published at least seven days before public hearing.
8/31/18	72-hour notice for public hearing (<i>Open Meetings Notice</i>)
9/4/18	Public hearing.
9/7/18	72-hour notice for second public hearing (<i>Open Meetings Notice</i>)
9/11/18	Second public hearing (may not be earlier than 3 days after first public hearing); schedule and announce meeting to adopt tax rate 3-14 days from this date.
9/15/18	Notice of Tax Revenue Increase published before meeting** to adopt tax rate is the second quarter-page notice in newspaper before meeting and published on TV and website (if available, at least seven days before meeting).
9/21/18	72-hour notice for meeting at which governing body will adopt tax rate (<i>Open Meetings Notice</i>)
9/25/18	Meeting to adopt tax rate. Meeting is 3 to 14 days after second public hearing. Taxing unit must adopt tax rate by Sept. 30* or 60 days after receiving certified appraisal roll, whichever is later.

*Tax Code Section 81.06 directs that if a date falls on a weekend, the deadline is extended to the following regular business day

**Advice of taxing unit legal counsel should be sought to determine which approach to take in notifying the public of the meeting at which the governing body will vote on the tax rate