



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: 08/16/16

Date of this Proposal: 08/08/16

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

RECOMMENDATION: Recommend Board of Trustees vote to consider the proposed tax increase (one cent above the effective tax rate of \$0.12706/\$100 valuation) and set August 30, 2016 and September 6, 2016 as the dates for the required two public hearings.

BACKGROUND/RATIONALE: 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 Cost and Budgetary Support (how will this be paid?): N/A

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

8/8/16
Date

B. D. Kocian
Cabinet-Level Supervisor

8/8/16
Date

PRESIDENT'S APPROVAL:

Betty A. McCrohan

8-10-16

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 7.87 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 08/30/2016 at 6:00 p.m. at 911 Boling Highway, Wharton, Texas.

The second public hearing will be held on 09/06/2016 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 \$ (average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older) \$124,055

Based on last year's tax rate of \$ 0.13028 per \$100 of taxable value, the amount of taxes imposed last year on the average home was \$ (tax on average taxable value of a residence homestead in the taxing unit for the preceding tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older) \$161.62

The average taxable value of a residence homestead in the WCJC District this year is \$ (average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older) \$132,077.

If the governing body adopts the effective tax rate for this year of \$ 0.12706 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ (tax on average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older) \$167.82

If the governing body adopts the proposed tax rate of \$ 0.13706 per \$100 of taxable value, the amount of taxes imposed this year on the average home would be \$ (tax on the average taxable value of a residence homestead in the taxing unit for the current tax year, disregarding residence homestead exemptions available only to disabled persons or persons 65 years of age or older) \$181.02

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.