

ACTION FORM BRYAN CITY COUNCIL

DATE OF COUNCIL MEETING: November 11, 2014		DATE SUBMITTED: Oct 23, 2014	
DEPARTMENT OF ORIGIN: Fiscal Services		SUBMITTED BY: Joe Hegwood	
MEETING TYPE:	CLASSIFICATION:	ORDINANCE:	STRATEGIC INITIATIVE:
<input type="checkbox"/> BCD	<input type="checkbox"/> PUBLIC HEARING	<input type="checkbox"/> 1ST READING	<input type="checkbox"/> PUBLIC SAFETY
<input type="checkbox"/> SPECIAL	<input type="checkbox"/> CONSENT	<input type="checkbox"/> 2ND READING	<input checked="" type="checkbox"/> SERVICE
<input checked="" type="checkbox"/> REGULAR	<input checked="" type="checkbox"/> STATUTORY		<input type="checkbox"/> ECONOMIC DEVELOP.
<input type="checkbox"/> WORKSHOP	<input type="checkbox"/> REGULAR		<input type="checkbox"/> INFRASTRUCTURE
			<input type="checkbox"/> QUALITY OF LIFE
AGENDA ITEM DESCRIPTION: Discussion, consideration and possible action to authorize expenditures for the Brazos Central Appraisal District (BCAD) for services provided to the City of Bryan in the amount of \$245,604 for Fiscal Year 2015 pursuant to Chapter 6.06 (D) of the Property Tax Code.			
SUMMARY STATEMENT: Chapter 6, Section 6.01 of the Property Tax Code calls for an appraisal district to be established in each county; in Brazos County, it is the Brazos Central Appraisal District (BCAD or District). The District is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes in the district. Chapter 6, Section 6.06 (D) stipulates how the funding is allocated: "Each taxing unit participating in the district is allocated a portion of the amount of the budget equal to the proportion that the total dollar amount of property taxes imposed in the district by the unit for the tax year in which the budget proposal is prepared bears to the sum of the total dollar amount of property taxes imposed in the district by each participating unit for that year."			
The adopted Fiscal Year 2015 budget includes the required funds for the operational support of the Brazos Central Appraisal District (BCAD). Formal action by the City Council on this item will authorize the City of Bryan to make quarterly payments in the amount of \$61,401 each to the Brazos County Appraisal District for tax appraisal services provided to the City of Bryan.			
STAFF ANALYSIS AND RECOMMENDATION: Contributions to the operating budget of the Brazos Central Appraisal District allows for continuation of tax collection and appraisal services used by the City of Bryan.			
Staff recommends approval of the expenditure of \$245,604 to the Brazos Central Appraisal District. By providing funding, the City of Bryan continues to receive appraisal services from the BCAD and the City does not violate the Texas Property Tax Code.			
OPTIONS (In Suggested Order of Staff Preference):			
<ol style="list-style-type: none"> 1. Approve the proposed expenditure as dictated by Section 6.06 of the Texas Property Tax Code. 2. Do not approve proposed expenditure as dictated by Section 6.06 of the Texas Property Tax Code, which could result in the City being in violation of such code. 3. Provide other direction to staff realizing such direction may be in violation of the Texas Property Tax Code. 			
ATTACHMENTS:			
<ol style="list-style-type: none"> 1. 2015 Entity Allotment schedule, which includes a line item for the City of Bryan allotment (pdf file) 			
FUNDING SOURCE: General Fund			

APPROVALS: Hugh R. Walker, 10/24/2014

APPROVED FOR SUBMITTAL: CITY MANAGER Joey Dunn for KR, 10-31-14

APPROVED FOR SUBMITTAL: CITY ATTORNEY

Revised 04/2013