

Meeting Date (?) 12/06/2016

Subject Matter* (?) BCAD Funding- FY2017
This must match rolling agenda entry

Department of Origin* FINANCE

Submitted By* William Smith

Type of Meeting* BCD Special Regular

Classification* Public Hearing Consent Statutory Regular

Ordinance* None First Read Second Read First & Only Read

Strategic Initiative* Public Safety Service
 Economic Development Infrastructure
 Quality of Life

Agenda Item Description* Discussion, consideration, and possible action to authorize annual operating expenditures for the Brazos Central Appraisal District (BCAD) for services provided to the City of Bryan in the amount of \$257,373 for Fiscal Year (FY) 2017 pursuant to Chapter 6.06 (D) of the Property Tax Code.

This budget does not include costs associated with the relocation of BCAD facilities.

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). BCAD serves the following taxing entities: City of Bryan, City of College Station, City of Navasota, City of Kurten, Brazos County, Bryan ISD, College Station ISD, Navasota ISD, and Brazos County ESDs #1, #2, #3, and #4.

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 FY 2017 budget includes the required funds for the operational support of BCAD. Formal action by the City Council on this item will authorize the City of Bryan to make quarterly payments in the amount of \$64,343.25 each to BCAD for tax appraisal services provided to the City of Bryan.

Staff Analysis & Recommendation* Contributions to the operating budget of the Brazos Central Appraisal District allows for continuation of appraisal services used by the City of Bryan in its capacity as a taxing jurisdiction.

Staff recommends approval of the FY1 expenditure of \$257,373 for BCAD services. By providing this funding, the City of Bryan continues to receive appraisal services from BCAD and the City does not violate the Texas Property Tax Code.

Options* (In Suggested Order of Staff Preference)

1. Approve the proposed expenditure as dictated by Section 6.06 of the Texas Property Tax Code.
2. Do not approve the 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.

Funding Source* General Fund FY 2017 Adopted Budget (as budgeted)

Attachments FY 2017 BCAD Statement and Allotment.pdf 423.38KB

Please detail attachments and note attachments available for viewing in City Secretary's Office:

1. FY 2017 BCAD Statement and Allotment - Attested

Dept. Head Signature

JOE HEGWOOD

Deputy City Manager
Signature

Hugh R. Walker

City Manager Signature



City Attorney Signature

Janis K. Hampton