

Legislation Text

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Presenter/Contact

*Hector Lozano, Comal Appraisal District Chief Appraiser
lozanr@co.comal.tx.us*

SUBJECT:

Presentation, discussion, and possible action on the 2018 Comal Appraisal District Budget.

BACKGROUND / RATIONALE:

This item has been placed on the agenda at the request of Mayor Pro Tem Peters.

Section 6.01 of the Texas Property Tax Code establishes an appraisal district in each county in Texas. The district is responsible for appraising property in the district for ad valorem tax purposes on property within the district.

Section 6.02 establishes the boundaries as the same as the boundaries of each county.

Section 6.03 establishes that the appraisal district is governed by a board of directors. Five directors are appointed by the taxing units that participate in the district. If the county tax assessor-collector is not appointed to the board, the tax assessor-collector serves as a nonvoting director.

As per Section 6.06 of the Texas Property Tax Code, each year the chief appraiser shall prepare a proposed budget for the operations of the district for the following tax year and shall submit copies to each taxing unit participating in the district and to the district board of directors before June 15.

If the governing bodies of a majority of the taxing units entitled to vote on the appointment of board members adopt resolutions disapproving a budget and file them with the secretary of the board within 30 days after its adoption, the budget does not take effect and the board shall adopt a new budget within 30 days of the disapproval.

ADDRESSES A NEED/ISSUE IN A CITY PLAN OR COUNCIL PRIORITY:

N/A

FISCAL IMPACT:

N/A

COMMITTEE RECOMMENDATION:

N/A

STAFF RECOMMENDATION:

N/A

