



STAFF REPORT

DATE: October 17, 2017

TO: Ronald L. Olson, City Manager

FROM: Kathy Davis, City Attorney

SUBJECT: Approval of Appointment to the Board of Directors of the Bell County Tax Appraisal District to Serve a Two-Year Term beginning January 1, 2018

BACKGROUND AND FINDINGS:

The Bell County Tax Appraisal District is responsible for appraising property in the district for ad valorem tax purposes of each taxing unit that imposes ad valorem taxes on property within the district. The District is also responsible for the collection of ad valorem property taxes.

The Tax Appraisal District of Bell County Board of Directors is currently composed of a total of seven (7) representatives from Bell County, City of Killeen, Killeen ISD, City of Temple, Temple ISD, City of Belton and Belton ISD, and all other eligible entities. The duties of the Board of Directors is to set policy and procedure for the Tax District of Bell County. They have no jurisdiction over setting property values.

Section 6.03 of the Tax Code states that members of the board of directors of the appraisal district serve two-year terms beginning on January 1 of even-numbered years.

THE ALTERNATIVES CONSIDERED:

1. Continue to participate on the Bell County Tax Appraisal District Board.
2. Do not appoint a Killeen representative to sit on the Tax Appraisal District Board.

Which alternative is recommended? Why?

Staff recommends that the City continue to provide a representative to participate on the Bell County Tax Appraisal District Board, in order to ensure the interests of the citizens of Killeen are best served.

CONFORMITY TO CITY POLICY:

Appointment of a Killeen representative complies with the Texas Tax Code, Sec 6.03.

FINANCIAL IMPACT:

What is the amount of the expenditure in the current fiscal year? For future years?

N/A

Is this a one-time or recurring expenditure?

N/A

Is this expenditure budgeted?

N/A

If not, where will the money come from?

N/A

Is there a sufficient amount in the budgeted line-item for this expenditure?

N/A

RECOMMENDATION:

It is recommended the City Council appoint _____ to serve as the City of Killeen representative to the Bell County Tax Appraisal District Board of Directors, for a two-year term beginning January 1, 2018.

DEPARTMENTAL CLEARANCES:

City Attorney

ATTACHED SUPPORTING DOCUMENTS:

Bell County Letter of Request
Application