

# RESOLUTION

**WHEREAS**, The Brown County Commissioners Court met in a Special Meeting of the Commissioners Court, open to the public, on September 29, 2014 to adopt the 2014 tax rate for the fiscal year of 2014-2015; and

**WHEREAS**, at such meeting the Commissioners Court recessed until Tuesday, September 30<sup>th</sup>, open to the public, and approved the following statements:

**BROWN COUNTY PROPERTY TAXES WILL BE INCREASED BY THE ADOPTION OF A TOTAL TAX RATE OF 0.5744.**

|                     |              |
|---------------------|--------------|
| General Fund Rate   | .4476 ✓      |
| Debt Service Rate   | .0467 ✓      |
| Road and Flood Rate | .0801        |
| Total Rate          | <u>.5744</u> |

**THIS TAX RATE WILL EFFECTIVELY RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S RATE BY 7.34%.**

**This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy.**

**NOW, THEREFORE**, the Brown County Commissioners Court does hereby adopt the above stated tax rate.

Resolution adopted this the 30<sup>TH</sup> Day of September, 2014.

absent

E. RAY WEST, III, COUNTY JUDGE

  
GARY WORLEY, COMMISSIONER PCT 1

  
JOEL KELTON, COMMISSIONER PCT 2

  
WAYNE SHAW, COMMISSIONER PCT 3

  
LARRY TRAWEEK, COMMISSIONER PCT 4

Attest:   
SHARON FERGUSON, COUNTY CLERK

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Agenda for  
September 29, 2014  
approved 09-30-14 (Exhibit #13)

| 2014 Ad Valorem Tax Details  |                     |                     |                     |        |
|------------------------------|---------------------|---------------------|---------------------|--------|
|                              |                     |                     |                     |        |
|                              | Gen                 | Debt                | R&F                 | Total  |
| Current Rates                | 0.4451              | 0.0492              | 0.0801              | 0.5744 |
| Effective                    | 0.3861              | 0.0745              | 0.0745              | 0.5351 |
| Proposed                     | 0.4476              | 0.0467              | 0.0801              | 0.5744 |
| Rollback                     | 0.4478              | 0.0467              | 0.0804              | 0.5749 |
| 2013 Taxable Values          | \$ 2,218,943,117.00 | \$ 2,218,943,117.00 | \$ 2,203,453,594.00 |        |
| 2014 Taxable Values          | \$ 2,395,531,107.00 | \$ 2,395,531,107.00 | \$ 2,380,400,485.00 |        |
| Increase in Valuation        | \$ 176,587,990.00   |                     | \$ 176,946,891.00   |        |
| divide 2014 Values by 100.00 | \$ 23,955,311.07    | \$ 23,955,311.07    | \$ 23,804,004.85    |        |
| multiply by proposed rate    | 0.4476              | 0.0467              | 0.0801              | 0.5744 |
| Amt to Levy                  | 10,722,397.23       | 1,118,713.03        | 1,906,700.79        |        |
| Budget at 97%                | 10,400,725.32       | 1,085,151.64        | 1,849,499.76        |        |
| each cent raises             | 239,553.11          |                     |                     |        |
| 1% of effective rate raises  | 107,798.00          |                     |                     |        |

**§26.05(b) of Property Tax Code  
Steps Required for Adoption of Tax Rate & Budget**

Entity Name: Brown County

Date: 09/30/2014 03:22 PM

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**Language Required in the Motion Setting This Year's Tax Rate:**

This year's proposed tax rate exceeds the effective tax rate. The vote on the ordinance, resolution, or order setting the tax rate must be a record vote. A motion to adopt the ordinance, resolution, or order must be made in the following form:

I move that the property tax rate be increased by the adoption of a tax rate of 0.5744, which is effectively a 7.34 percent increase in the tax rate.

**Statement Required in the Ordinance, Resolution, or Order Setting:**

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

**Statement That Must be Posted on the Home Page of Any Internet Website Operated by the Taxing Unit:**

This year's levy to fund maintenance and operations expenditures exceeds last year's maintenance and operations tax levy. The following statements must be included in the ordinance, resolution, or order setting this year's tax rate. The statements must be in larger type than the type used in any other portion of the document.

Brown County ADOPTED A TAX RATE THAT WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.