



AGENDA COORDINATION FORM

Bexar County Commissioners Court

Type of Agenda Item (Choose one): Ceremonial <input type="checkbox"/> Special Presentation <input type="checkbox"/> Time Certain <input type="checkbox"/> Consent <input type="checkbox"/> Individual <input checked="" type="checkbox"/>				
Sponsoring Office/Department: <u>Commissioner, Pct 3</u>		Recipient Agency / Individual Name: _____		
Contact Person: <u>Tom Marks</u>	Phone Number: _____	Court Date Requested: <u>June 7, 2022</u>		
Presenter: <u>Commissioner Barnard</u>	Phone Number: _____	Deadline for Action: <u>June 30, 2022</u>		
Audio / Visual Presentation: Y <input type="checkbox"/> N <input checked="" type="checkbox"/>		PowerPoint? Y <input type="checkbox"/> N <input checked="" type="checkbox"/>		ADA Assistance Required (type): <u>N/A</u>
Official/Department Head Signature: <i>Marialyn Barnard</i>		Small, Minority, Women-owned Business Enterprise (SMWBE): Impact: Y <input type="checkbox"/> N <input checked="" type="checkbox"/>		

CAPTION:

Discussion and appropriate action regarding a resolution regarding an exemption from taxation of 20 percent of the appraised value of a residence homestead on that portion of ad valorem taxes collected by Bexar County.

ESTIMATED PRESENTATION TIME: None

BACKGROUND:

This item requests Commissioners Court approval of a resolution to approve an exemption equal to 20 percent of the taxable value of a homestead property. If approved, this will apply to approximately 358,000 (as of May report) homeowners with a homestead exemption on file. The average savings to a homeowner is estimated to be \$99. The decrease in property tax revenue is estimated to be \$35.3 million, with \$32.5 in the General Fund and \$2.8 in the Flood and Road Fund.

RECOMMENDED MOTION:

Approval of an a resolution regarding an exemption from taxation of 20 percent of the appraised value of a residence homestead on that portion of ad valorem taxes collected by Bexar County.

FISCAL ASSESSMENT: APPLICABLE

Yes

No

Fiscal Note

1	Is this a revenue or expense?	Revenue <input type="checkbox"/>	Expense <input type="checkbox"/>
2	Dollar amount of revenue or expense associated with item?		
3	Is this a budgeted revenue or expense?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
4	Does this item require additional staff?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
5	Will this increase your current budget?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
6	Impact on future Budget? If Yes, Explain in Comments.	Yes <input type="checkbox"/>	No <input type="checkbox"/>
7	Current End-of-Year Expenditure Estimate-for impacted Object Code(s)?	N/A	
8	If an expense, what is the current Object Code budget amount?	N/A	
9	If an expense, are sufficient funds currently budgeted in the Object Code?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
10	If an expense, are sufficient funds currently budgeted in the Appropriation	Yes <input type="checkbox"/>	No <input type="checkbox"/>
11	List impacted offices or departments or note if countywide:		
12	Fund number:		
13	Org number and Agency Code:		
14	Object Code number:		
15	If this is a grant, what is the estimated amount of program income?	N/A	
16	If this is a grant, what is the amount of Grantor funding?	N/A	
17	If this is a grant, what is the required County cash match?	N/A	
18	If this is a grant, what is the required County in-kind/allocation match?	N/A	
19	If this is a grant, was item approved by the Grant Review Committee?	Yes <input type="checkbox"/>	No <input type="checkbox"/>
20	Comments:		
21	Coordinated by: _____	Verified By: _____	



RESOLUTION REGARDING AN EXEMPTION FROM TAXATION OF A PERCENTAGE OF THE APPRAISED VALUE OF A RESIDENCE HOMESTEAD ON THAT PORTION OF AD VALOREM TAXES COLLECTED BY BEXAR COUNTY

WHEREAS, the framework established by Article VIII, § 1-b(e) of the Texas Constitution and Section 11.13(n) of the Texas Tax Code authorize a taxing unit to exempt from ad valorem taxation a percentage of the appraised value of a residence homestead if official action is taken within the periods prescribed by law;

WHEREAS, through approval of this Resolution, the Bexar County Commissioners Court has determined that adopting the proposed exemption from taxation of the identified percentage of the appraised value of the residence homestead as set out in this Resolution is necessary and advisable and is in the best interests of the citizens of Bexar County; and

WHEREAS, the officers, employees and/or agents of Bexar County shall hereafter take all action necessary or reasonably required to carry out, give effect to and consummate this Resolution and shall take all action necessary in conformity therewith, and are specifically authorized and directed to take all further action in connection with this Resolution as is necessary to effectuate its intent.

NOW THEREFORE, BE IT RESOLVED, ordered and adopted that:

Section 1

All of the recitals hereinbefore stated as contained in the preambles to this Resolution are full, true and correct, and are hereby incorporated by reference and made a part of this Resolution as legislative findings.

Section 2

That the Bexar County Judge and Commissioners of the Bexar County Commissioners Court hereby adopt an exemption from taxation of 20% of the appraised value of a residence homestead for each eligible Bexar County resident in accordance with Article VIII, § 1-b(e) of the Texas Constitution and Section 11.13(n) of the Texas Tax Code, such action being done

in the manner provided by law for official action by the Bexar County Commissioners Court and prior to the July 1 deadline.

Section 3

That this Resolution shall be effective and in full force immediately upon passage and adoption and that should any provision of this Resolution be determined to be in conflict with any law, statute or regulation by a court of competent jurisdiction, said provision shall be excluded and deemed inoperative, unenforceable and as though not provided for herein, this Resolution shall be reformed to effectuate its intent, and all other provisions shall remain unaffected, unimpaired, valid and in full force and effect.

ADOPTED by the Bexar County Commissioners Court in San Antonio, Texas, on this ___**th day of** _____, **2022**, in Bexar County, Texas.

NELSON W. WOLFF
Bexar County Judge

REBECA CLAY-FLORES
Commissioner, Precinct 1

JUSTIN RODRIGUEZ
Commissioner, Precinct 2

MARIALYN BARNARD
Commissioner, Precinct 3

TOMMY CALVERT
Commissioner, Precinct 4