

Comal County 2008 Expenditures All Funds

One of the most important and time consuming responsibilities entrusted to your commissioners court is the adoption of our county's annual operational budget and the associated property tax rate necessary to fund that budget. Our budget process is nearly four months long beginning with our county auditor's request of all elected officials and non-elected department heads for the submission of their budget requests.

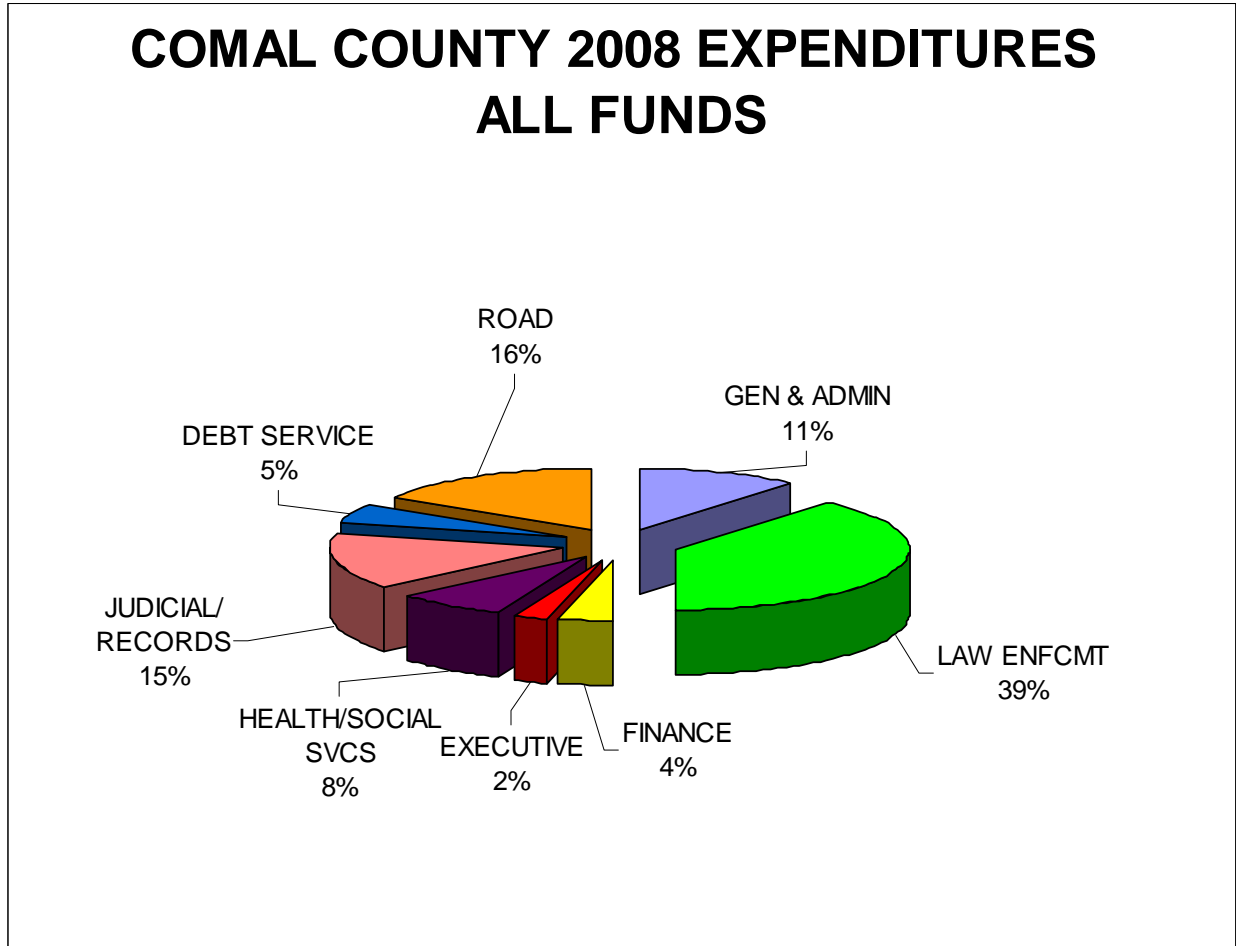
These extensive inputs, filled with facts, figures, and justifications, are then massaged by the county judge, subsequently presented to the entire commissioners court in week-long open public sessions by the responsible departments, re-massaged by the county judge and presented to the four county commissioners for our review and review by the public prior to public hearings and a vote by members of commissioners court. During a similar time period, our county tax assessor/collector is preparing the myriad of tax calculations necessary to permit commissioners court members to vote, in an open public meeting after a public hearing, on the new county tax rate prior to approval of the county budget. All of the open records requirements and specific timing intervals established by our State Legislature in Truth in Taxation law are strictly adhered to in the processing of budget and tax rate decisions.

Your current county property tax rate (or ad valorem rate) is 31.8 cents per \$100 of assessed property value. This low tax rate is lessened even further by various exemptions that taxpayers may apply for if they are so entitled. One of the largest exemptions granted by your Commissioners court is the Homestead Exemption of 20%. This is the highest rate allowed by our State Legislature. Only a very few commissioners courts in Texas approve this maximum rate. While there are a few other exemptions that taxpayers may be eligible for, county property taxes are further reduced in Comal County by an offset for the amount of sales taxes that are collected by our county. The county sales tax rate is 1/2%.

I would like to emphasize that Commissioners courts are totally responsible for determining the tax rate that you pay, but the Comal Appraisal District (a subdivision of the State of Texas) -- which is not a county agency -- is responsible for establishing the appraised value of your property.

Finally, the following two visuals indicate where your tax dollars are spent -- in broad categories -- and clearly substantiate that your net county property tax rate is the envy of all other counties in the Hill Country and beyond.

By Jay Millikin, Commissioner, Precinct #2



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**2007 Net County Tax Payment for \$100,000 Homestead Valuation
(Taking into account Homestead Exemptions)**

Data Collected March 2008

