

AGENDA ITEM 20

Consider approving a resolution to exempt certain travel trailers from ad valorem taxes.

Tax Assessor-Collector Deborah Hunt addressed the court concerning the proposed exemption. She stated that legislation taxing the trailers was passed in error and will be reversed during the next session. If the travel trailers are not exempted, all tax money collected on them would have to be refunded when the legislation is reversed.

Moved: **Judge Doerfler**

Seconded: **Commissioner Heiligenstein**

Motion: To approve a resolution to exempt certain travel trailers from ad valorem taxes.

Vote: **4 – 0. Commissioner Hays was absent from the dais.**

< Attachment >

TEXAS ASSOCIATION OF COUNTIES

1204 San Antonio • Austin, TX 78701



P.O. Box 2131 • Austin, TX 78768-2131

Sam D. Seale • Executive Director

To: County Judges

From: Robert L. Lemens
General Counsel

Date: March 7, 2002

Re: Travel Trailer Tax Exemption

Recent amendments to the Texas Constitution authorize most taxing units to exempt certain travel trailers from ad valorem taxation. The 77th Legislature adopted House Bill 2076 to implement the amendments to Section 1, Article VIII, Texas Constitution. The legislation adds Section 11.142 to the Tax Code. Under this new provision, the commissioners court may adopt an order to exempt from ad valorem taxation house trailer-type vehicles or camper trailers that are:

- (1) less than 400 square feet in area; and
- (2) designed primarily for use as temporary living quarters and not as a permanent dwelling.

The commissioners court by order may exempt a travel trailer that satisfies this criteria if:

- (1) on January 1 of the tax year, the trailer is registered in the state in compliance with the Transportation Code, Chapter 502; and
- (2) the trailer is not held or used for the production of income.

A sample order and copies of the Constitutional Amendment and the legislation are attached for your reference if your commissioners court is considering adopting an exemption order.

Sample Order

COMMISSIONERS COURT ORDER

EXEMPTION OF CERTAIN TRAVEL TRAILERS
FROM AD VALOREM TAXES

WHEREAS, Section 1, Article VIII, Texas Constitution and recently enacted HB 2076 authorize counties to exempt certain travel trailers from ad valorem taxation; and

WHEREAS, Williamson County Commissioners Court finds that it is in the best interest of the county and its citizens to exempt from taxation those travel trailers to which HB 2076 applies;

NOW, THEREFORE, it is ordered that, effective _____, 2002, _____ County exempts from taxation a travel trailer that was registered in the State of Texas on January 1 of the tax year and is not held or used for the production of income if the trailer is:

- (1) less than 400 square feet in area, and
- (2) designed primarily for use as temporary living quarters and not as a permanent dwelling.

APPROVED on this the 2nd day of April, 2002.

John C. Duffla

County Judge

Attest:

Denny E. Rister

County Clerk

REGULAR AGENDA

AGENDA ITEM 21

Consider granting variance to A6 in subdivision regulations to Lee Barnard on 5.04 acres out of 11.84 acres in the Joseph Hornsby survey near Florence.

Assistant County Attorney Dale Rye stated that the 5.04 acres contains a radio tower, which takes up most of the lot.

Moved: **Commissioner Hays**

Seconded: **Commissioner Boatright**

Motion: To grant a variance to A6 of the Williamson County Subdivision Regulations to Lee Barnard for 5.04 acres out of an 11.84-acre tract, with the stipulation that it has a 30-foot minimum road width.

Vote: **4 - 0. Commissioner Heiligenstein was absent from the dais.**

AGENDA ITEM 22

Consider approving a proclamation that April 7-13, 2002 be established as Public Health Week.

Moved: **Judge Doerfler**

Seconded: **Commissioner Boatright**

Motion: To approve a proclamation that April 7-13, 2002 be established as Public Health Week.

Vote: **4 - 0. Commissioner Hays was absent from the dais.**

< Attachment >