ORDINANCE NO. 20190620-087

AN ORDINANCE REPEALING ORDINANCE NO. 860130-A RELATING TO ALL PROPERTIES LYING ALONG LAKE AUSTIN BELOW THE 504.9-DEGREE MEAN SEA LEVEL CONTOUR LINE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

PART 1. The City Council makes the following findings:

a) Article 8, Section 1 of the Texas Constitution mandates that property taxation be equal and uniform;

b) The City Council in 1986 enacted Ordinance No. 860130-A, which resulted in the properties identified in that ordinance not being subject to City ad valorem taxes;

c) The properties identified in Ordinance No. 860130-A are within the City’s full-purpose jurisdiction and have been at all times since the 1891 Act of Incorporation;

d) The properties identified in Ordinance No. 860130-A are subject to taxation by the City because they are within City limits; and

e) It is also fair that these properties be taxed because they receive taxpayer-funded City services and their residents can register to vote in City elections.

PART 2. Ordinance No. 860130-A is repealed.
PART 3. This ordinance takes effect on July 1, 2019.

PASSED AND APPROVED

June 20, 2019

APPROVED:
Anne L. Morgan
City Attorney

ATTEST:
Jannette S. Goodall
City Clerk

Mayor

Steve Adler