RESOLUTION NO. 20210603-006

WHEREAS, On March 13, 2020, Governor Abbott declared a state of disaster for all Texas counties due to the COVID-19 pandemic. This declaration was renewed by Governor Abbott on March 6, 2021; and,

WHEREAS, The Texas Tax Code (Tax Code) Section 26.04 was amended in the 86th legislative session to limit taxing units other than special districts to an increase of up to 3.5% above the no new revenue maintenance and operations portion of the property tax rate; and,

WHEREAS, Section 26.04 (c-1) of the Tax Code provides an alternative property tax rate calculation methodology that allows all taxing units to increase their property tax rates up to 8% above the no new revenue maintenance and operations portion of the ‘voter-approval tax rate’ under a declared state of disaster; and,

WHEREAS, The Tax Code further requires the governing body to direct a ‘designated officer or employee’ to calculate the rate in this alternative manner, which responsibility in the City falls to the Chief Financial Officer (CFO) in conjunction with the Travis County Tax Assessor-Collector; NOW,

THEREFORE,

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

The Chief Financial Officer of the City, or the Chief Financial Officer’s designee, is designated and directed to calculate the City’s proposed voter-approval property tax rate with an increase of 8% above the City’s current maintenance and
operations rate as allowed by the Texas Tax Code for taxing units located in areas declared a disaster by the Governor of the State of Texas.

ADOPTED: June 3, 2021  ATTEST: Jannette S. Goodall
City Clerk