

RESOLUTION NO. 20-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SUGAR LAND, TEXAS REQUESTING THE FORT BEND COUNTY TAX ASSESSOR-COLLECTOR TO CALCULATE THE VOTER-APPROVAL TAX RATE IN THE MANNER PROVIDED FOR A SPECIAL TAXING UNIT BY USING AN 8% THRESHOLD FOR NEW REVENUE INSTEAD OF 3.5% DUE TO THE GOVERNOR'S STATE-WIDE DECLARATION OF DISASTER IN RESPONSE TO THE COVID-19 PANDEMIC; AND SETTING FORTH OTHER PROVISIONS RELATED THERETO.

WHEREAS, on March 13, 2020, the President of the United States issued a proclamation declaring the COVID-19 pandemic to be a national emergency; and

WHEREAS, on March 13, 2020, the Governor of the State of Texas declared a state of disaster for every Texas county due to the COVID-19 pandemic; and

WHEREAS, the COVID-19 pandemic has impacted the City of Sugar Land and the City Council foresees that an increased expenditure of money by the City will be necessary to respond to the disaster; and

WHEREAS, Section 26.04(c-1) of the Texas Tax Code allows the City Council to direct the designated officer to calculate the voter-approval tax rate in the manner provided for a special taxing unit (8 percent) if any part of the city is located in an area declared a disaster area during the current tax year by the Governor or by the President of the United States; and

WHEREAS, Section 26.07(b) of the Texas Tax Code exempts cities from an automatic tax rate approval election for the year following the year in which the disaster occurs; NOW, THEREFORE,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SUGAR LAND, TEXAS:

Section 1. That it adopts the findings and recitals set forth in the preamble of this Resolution.

Section 2. That the City requests, in accordance with Section 26.04(c-1) of the Texas Tax Code, that the Fort Bend County Tax Assessor-Collector calculate the voter-approval tax-rate in the manner provided for a special taxing unit at 8 percent.

Section 3. That the City requests the Fort Bend County Tax Office to continue calculating the voter-approval tax rate in the manner provided by this resolution until the earlier of:

- (1) the second tax year in which the total taxable value of property taxable by the City as shown on the appraisal role for the City submitted by the tax assessor to the City Council exceeds the total taxable value of property taxable by the City on January 1 of the current year; or

(2) the third tax year after the current tax year.

APPROVED on _____, 2020.

Joe R. Zimmerman, Mayor

ATTEST:

APPROVED AS TO FORM:



Thomas Harris, III, City Secretary