

City of Houston, Texas, Ordinance No. 2020-894

AN ORDINANCE PROVIDING FOR THE ASSESSMENT, LEVYING AND COLLECTION OF AD VALOREM TAXES FOR THE CITY OF HOUSTON, TEXAS, FOR THE YEAR 2020; CONTAINING FINDINGS AND OTHER PROVISIONS RELATING TO THE FOREGOING SUBJECT; PROVIDING FOR SEVERABILITY; AND DECLARING AN EMERGENCY.

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BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HOUSTON, TEXAS, THAT:

Section 1. The City Council hereby finds and declares that:

a. The adoption of a tax levy is essential to the purpose of promoting and protecting the public health, safety, morals, and general welfare of the people of the City of Houston, Texas.

b. The City Council received separate certified appraisal rolls from the Harris County Appraisal District, Fort Bend County Appraisal District, and Montgomery County Appraisal District.

c. On July 29, 2020, the City Council passed Resolution 2020-0034 that the City Council receive the 2020 Appraisal Roll Information and the certified Anticipated Collection Rate and appoint Melissa Dubowski and Alma Tamborello to calculate and publish the City's No-New-Revenue and Voter-Approval Tax Rates in accordance with the "Truth-In-Taxation" provisions of the Texas Tax Code, and direct these designees to calculate the Voter-Approval tax rate in the manner provided for a special taxing unit.

d. On October 14, 2020, the City Council passed Motion 2020-523 declaring its intent to consider a total tax rate of \$0.561840 per \$100.00 of value for the tax year 2020 on the agenda. One public hearing was required in accordance with the Texas Tax Code.

e. The tax rate for the year 2020, as calculated under the provisions of the Texas Tax Code when applied to the total taxable value, imposes an amount of ad valorem taxes that is lower than the Voter-Approval Tax Rate (\$0.562174 on each \$100 of taxable value) but higher than the No-New-Revenue Tax Rate (\$0.549742 on each \$100 of taxable value), and all required Truth-In-Taxation and other procedures have been timely completed in accordance with applicable law, including Chapter 26 of the Texas Tax Code.

f. The tax rate for the year 2020, as calculated under the provisions of Chapter 44 of the City Code of Ordinances, is expected to increase property tax revenues for the current fiscal year in an amount less than 5% more than the amount collected in the previous fiscal year, and all required procedures have been timely completed in accordance with the City Charter and the City Code of Ordinances.

g. On October 16, 2020, the City Council appointees published in the Houston Chronicle the Proposed Property Tax Rate Notice and information related to the 2020 Property Tax Rates in the City of Houston. These notices also appeared on the City's internet site and television channel in accordance with the provisions of the Texas Tax Code.

h. Section 4 of this Ordinance is provided pursuant to the requirements of Section 26.05(b)(1) of the Texas Tax Code.

i. The City Council was required to hold one hearing in accordance with the requirements of the Texas Tax Code.

j. The City Council finds and determines that tax revenues levied in Section 3 below are needed to pay principal and interest on the outstanding debt of the City of Houston.

Section 2. There is hereby levied for general purposes, to be assessed and collected in the current money of the United States of America, for the use of the City of Houston to fund maintenance and operation expenditures for the year 2020 an annual ad valorem tax at the rate of \$0.423094 on each one hundred dollars (\$100.00) of taxable value on all property, real, personal or mixed, within the corporate limits upon which a tax is authorized by law to be levied by the City of Houston, and upon all franchises of all individuals and corporations holding franchises from the City, including the payment of any obligations for which taxes are not levied by another section hereof and for the payment for which provision is not otherwise made.

Section 3. For the purpose of paying the interest and providing a sinking fund for the payment of the bonded indebtedness of the City of Houston or such other bond issues as may be authorized, including the payment of the various installments of principal due on the serial bonds issued by the City of Houston as such installments shall respectively mature, there is hereby levied for the year 2020, to be assessed and collected upon all

property described in Section 2 of this Ordinance, an annual ad valorem tax at the rate of \$0.138746 on each one hundred dollars (\$100.00) of taxable value.

Section 4. THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 7.91 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$18.97.

Section 5. All ordinances or parts of ordinances in conflict herewith are hereby repealed to the extent of such conflict only.

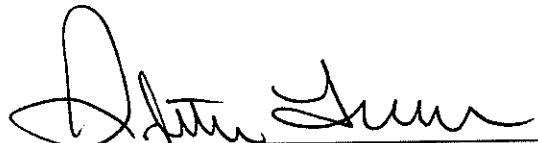
Section 6. If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, valid or invalid, the validity of the remaining portions of this Ordinance or their application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this Ordinance that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness or invalidity of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

Section 7. The City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code; and that this meeting has been open to the public


as required by law at all times during which this Ordinance and the subject matter thereof have been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

Section 8. There exists a public emergency requiring that this Ordinance be passed finally on the date of its introduction as requested in writing by the Mayor; therefore, this Ordinance shall be passed finally on such date and shall take effect immediately upon its approval by the Mayor after passage by a simple majority of City Council, notwithstanding anything to the contrary in any other ordinance of the City of Houston.

PASSED AND APPROVED this 21st day of October, 2020.



Mayor of the City of Houston

Prepared by Legal Dept. ⁷³ 

Assistant City Attorney

Requested by Tantri Emo, Director, Finance Department
LD No.0342000048001
(RH:JRC:jmb)
2020.10.05 Tax Rate Ordinance 2020 DRAFT

AYE	NO	
✓		MAYOR TURNER
....	COUNCIL MEMBERS
	✓	PECK
✓		DAVIS
✓		KAMIN
✓		EVANS-SHABAZZ
✓		MARTIN
✓		THOMAS
	✓	TRAVIS
✓		CISNEROS
✓		GALLEGOS
✓		POLLARD
✓		MARTHA CASTEX-TATUM
	✓	KNOX
✓		ROBINSON
	✓	KUBOSH
✓		PLUMMER
✓		ALCORN
CAPTION	ADOPTED	