

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PFLUGERVILLE, TEXAS AUTHORIZING THE FINANCE DIRECTOR OF THE CITY OF PFLUGERVILLE TO DIRECT THE TRAVIS COUNTY TAX ASSESSOR-COLLECTOR TO CALCULATE THE VOTER-APPROVAL TAX RATE OF THE CITY OF PFLUGERVILLE IN THE MANNER PROVIDED FOR A SPECIAL TAXING UNIT DUE TO THE GOVERNOR'S STATE-WIDE DECLARATION OF DISASTER IN RESPONSE TO THE COVID-19 PANDEMIC; AND DECLARING AN EFFECTIVE DATE.

WHEREAS, on March 13, 2020, the President of the United States issued a proclamation declaring that the COVID-19 pandemic in the United States constitutes a national emergency.

WHEREAS, March 13, 2020, the Governor of the State of Texas declared a disaster in every Texas county due to the COVID-19 pandemic.

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

WHEREAS, as a result of the declaration of disaster, an election is not required under Section 26.07 of the Texas Tax Code to approve the tax rate adopted by the Pflugerville City Council for the year following the year in which the disaster occurred.

WHEREAS, as a result of the foregoing, Section 26.04 (c-1) of the Texas Tax Code authorizes the City Council of the City of Pflugerville to direct the designated officer or employee to calculate the voter-approval tax rate of the City of Pflugerville in the manner provided for a special taxing unit.

WHEREAS, Section 26.04(c-1) of the Texas Tax Code provides that the officer or employee continue calculating the voter approval tax rate in the same manner until the earlier of (1) the second tax year in which the total taxable value of property taxable by the City of Pflugerville as shown on the appraisal roll for the City of Pflugerville submitted by the tax assessor for the City of Pflugerville to the Pflugerville City Council exceeds the total taxable value of property taxable by the City of Pflugerville on January 1 of the tax year in which the disaster occurred, or (2) the third tax year after the tax year in which the disaster occurred.

WHEREAS, the Finance Director and the City Manager find it prudent to raise the mandated 3.5% cap to the special district rate of 8% as a precautionary measure due to the declarations of disaster.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF PFLUGERVILLE, TEXAS:

Section 1.

The City Council finds that the recitals above are true and they are hereby adopted as a matter of public record. The recitals shall become a part of the legislative history pertaining to the adoption of this resolution and shall serve to document the extraordinary circumstances existing at the time of its approval.

Section 2.

The City Council, as the governing body of Pflugerville, hereby authorizes and directs the Finance Director or her successor of the City of Pflugerville to notify the Travis County Tax Assessor-Collector to calculate the voter-approval tax rate of the City of Pflugerville using the special taxing unit cap rate of 8% pursuant to Texas Tax Code §26.04(c-1) as a result of the Declaration of Disaster issued by the President of the United States and the Texas Governor.

Section 3.

As set forth in Texas Tax Code Section 26.04(c)(2)(A), the voter-approval rate for a special taxing unit is the city's maintenance and operations rate times 1.08 plus the current debt rate.

Section 4.

The Travis County Tax Assessor-Collector shall 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 of Pflugerville as shown on the appraisal roll for the City of Pflugerville submitted by the tax assessor for the City of Pflugerville to the Pflugerville City Council exceeds the total taxable value of property taxable by the City of Pflugerville on January 1 of the current tax year; or
- (2) the third tax year after the current tax year.

Section 5.

This Resolution shall be in full force and effect from and after its passage and adoption.

APPROVED AND ADOPTED on this _____ day of _____ 2020.

Victor Gonzales
Mayor

Attest:

Karen Thompson
City Secretary

Approved as to Form

Charles E. Zech
DENTON NAVARRO ROCHA BERNAL & ZECH, PC