



STAFF REPORT

MEETING DATE: December 12, 2023

TITLE:

Consider action to approve Resolution No. R-2023-177 of the City Council of the City of Bastrop, Texas, approving an Ad Valorem Tax Assessment & Collection Contract between Bastrop County and the City of Bastrop, attached as Exhibit A, authorizing the City Manager to execution all necessary documents.

AGENDA ITEM SUBMITTED BY:

Submitted by: Laura Allen, Asst Finance Director

BACKGROUND/HISTORY:

The City Council of the City of Bastrop, in partnership with the Bastrop County Commissioners Court, has agreed to provide tax assessing and collection services for the City of Bastrop.

Section 6.24 of the Texas Property Tax Code and the Interlocal Cooperation Act, Chapter 791, Texas Government Code, as amended, authorize political subdivisions of the State of Texas to enter interlocal contracts for the provision of tax assessing and collecting services.

Pursuant to Section 6.22(c) of the Texas Property Tax Code, as amended, the City Council may require the County to assess and collect the taxes the City imposes on property in the County in the same way the County assesses and collects its taxes.

The City Council of the City of Bastrop and the County find and agree that the services provided for herein are in the best interest of both parties and that the amount of compensation agreed to herein for the County to provide tax collection services for the City represents fair compensation and complies with Property Tax Code Section 6.24 and Government Code Section 79.011.

FISCAL IMPACT:

Included in the FY2024 General Fund budget.

RECOMMENDATION:

Laura Allen, Asst. Finance Director, recommends approval of Resolution No. R-2023-177 of the City Council of the City of Bastrop, Texas, approving an Ad Valorem Tax Assessment & Collection Contract between Bastrop County and the City of Bastrop, attached as Exhibit A, authorizing the City Manager to execution all necessary documents.

ATTACHMENTS:

- Resolution R-2023-177
- Ad Valorem Tax Assessment & Collection Contract