



# Resolution Designating the Johnson County Tax Assessor-Collector to Make Relevant Tax Rate Calculations

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*Presented to City Council on July 10, 2023*

# Resolution Designating Tax A-C

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- Texas Tax Code § 26.04 requires that tax calculations be done by a designated officer or employee of the City, and traditionally that function has been done by the Johnson County Tax Assessor-Collector (considered an officer of the City through case law)
- The tax calculations required are the no-new-revenue tax rate (*no-new-revenue tax rate = [last year's levy – lost property levy] / [current total value – new property value]*) and the voter-approval tax rate (*voter-approval tax rate = [no-new-revenue maintenance and operations rate x 1.08] + current debt rate*), and the calculations must be made on specific forms prescribed by the state comptroller
- The City has an interlocal agreement with the Johnson County Tax Assessor-Collector whereby the City designated the Johnson County Tax Assessor-Collector as the tax assessor-collector for the City
- The proposed resolution designates that the Johnson County Tax Assessor-Collector to perform the required tax rate calculations and the preparation of notices for publication in accordance with the Texas Tax Code
- The proposed resolution further directs the City Manager to publish and deliver the calculated tax rates in accordance with state law

# Resolution Designating Tax A-C

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- City Council Options:
  - Approve the proposed resolution designating the Johnson County Tax Assessor-Collector to perform the required tax rate calculations and the preparation of notices for publication in accordance with the Texas Tax Code; or
  - Deny the proposed resolution designating the Johnson County Tax Assessor-Collector to perform the required tax rate calculations and the preparation of notices for publication in accordance with the Texas Tax Code.

**Staff recommendation is to approve the proposed resolution designating the Johnson County Tax Assessor-Collector to perform the required tax rate calculations and the preparation of notices for publication in accordance with the Texas Tax Code.**