

---

---

DEPARTMENT MEMO

**DEPARTMENT:** Finance

**FROM:** Martin Avila, Finance Director

**MEETING:** July 18, 2022

**SUBJECT:**

Consider approval of a resolution designating the Johnson County Tax Assessor-Collector (TAC) perform the FY2022-2023 required calculation of relevant tax rates and designating the City Manager to publish and deliver the tax rate forms in accordance to Chapter 26 of the Texas Tax Code. *(Staff Contact: Martin Avila, Finance Director)*

**SUMMARY:**

The proposed resolution before council designates that the TAC to perform the required calculation of the relevant tax rates and the preparation of notices for publication in accordance with the Texas Tax Code.

In 2005, the City and the TAC entered into an inter-local agreement whereby the City designated the TAC as the tax assessor and collector for the City. 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 TAC (considered an officer of the unit by case law). Historically, the TAC treated the inter-local agreement with the City as the designation of the TAC to perform the calculations without any other formal action by the city council.

In 2019, the 86th Texas Legislature made significant changes to the Texas Tax Code in S.B. 2, and gave additional responsibilities to the designated officer or employee. Accordingly, because of the changes, the City, through this resolution, is formally designating the TAC as the officer to make these calculations, instead of relying on the 2005 inter-local agreement.

**OPTIONS:**

Approve or Not approve minute order

**RECOMMENDATION:**

Staff recommends approval of minute order

**FISCAL IMPACT:**

NA

**PRIOR ACTION/INPUT (Council, Boards, Citizens):**

NA

**STAFF CONTACT:**

Martin Avila  
Finance Director  
[mavila@burlesontx.com](mailto:mavila@burlesontx.com)  
817-426-9651