



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

Presented to City Council on June 17, 2024

Resolution Designating Tax A-C

- 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 1.035] + 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

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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.