

RESOLUTION NO. 2020-08-03-13

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CAMERON, TEXAS MAKING CERTAIN DECLARATIONS AND PROVIDING DIRECTION PURSUANT TO TEXAS TAX CODE §26.04(C-1); REQUESTING CALCULATION OF THE CITY'S DE MINIMIS RATE AS DEFINED IN TEXAS TAX CODE §26.012(8-A); PROVIDING FOR SEVERABILITY; REPEALING CONFLICTING RESOLUTIONS; AND ESTABLISHING AN EFFECTIVE DATE.

Whereas, the United States and the world at large has been gripped by a pandemic due to the novel coronavirus commonly known as COVID-19;

Whereas, the pandemic as resulted in the Governor of the State of Texas issuing disaster declarations for all Texas counties, including Milam County, on March 13, April 12, May 12, June 11, and July 10, 2020;

Whereas, Texas Tax Code § 26.04(c-1) authorizes the City to approve this resolution.

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

SECTION 1. Findings. The recitals above are hereby found to be true and correct and are hereby adopted by the City Council and made part hereof for all purposes as finding of fact.

SECTION 2. Direction. The City Council of the City of Cameron hereby directs its designated officer or employee to calculate or instruct the Milam County Tax Assessor-Collector to calculate the voter-approval tax rate of the City in the manner provided for a special taxing unit, as defined in Texas Tax Code § 26.012(19). The City directs its designated officer or employee to continue or instruct the Milam County Tax Assessor-Collector to continue calculating the voter-approval tax rate as directed herein until the earlier of:

- (1) The second tax year in which the total taxable value of property taxable by the City of Cameron as shown on the appraisal roll for the City submitted by the Milam County Tax Assessor-Collector for the City to the Cameron City Council exceeds the total taxable value of property taxable by the City on January 1 of the tax year in which the disaster occurred; or
- (2) The third tax year after the tax year which the disaster occurred.

SECTION 3. De Minimis Rate. In order to comply with applicable notification requirements, the City hereby instructs the Milam County Tax Assessor-Collector to calculate the City's "De minimis rate" as defined in Texas Tax Code § 26.012(8-a).

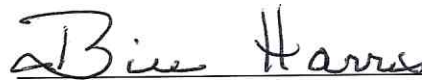
SECTION 4. Notification. The City Secretary is hereby directed to forward this resolution to any persons necessary to effectuate the intent of the resolution.

SECTION 5. Severability. It is hereby declared that the sections, paragraphs, sentences, clauses and phrases of this resolution are severable and, if any phrase, clause, sentence, paragraph or section of this resolution shall be declared unconstitutional or invalid by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this resolution, since the same would have been enacted by the city council without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph or section.

SECTION 6. Repealing Conflicting Resolutions. All resolutions and parts thereof in conflict herewith are hereby expressly repealed insofar as they conflict herewith.

SECTION 7. Effective Date. This resolution shall take effect immediately from and after its adoption and it is accordingly so resolved.

Signed this 3rd day of August, 2020.



William Harris, Mayor

ATTEST:



Amy Harris, City Secretary

RESOLUTION NO. 2020-08-03-012

WHEREAS, the State legislature amended the Texas Tax Code in 2019 as part of its Property Tax reform; and

WHEREAS, Texas Tax Code Sections 26.04(c) and 26.17(e) now require an officer or an employee designated by the governing body to calculate the no-new-revenue tax rate and the voter-approval tax rate for the taxing unit after the assessor submits the certified appraisal roll; and

WHEREAS, said Council voted in open session to approve said resolution.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Cameron, Texas:

That, in accordance with Section 26.04 of the Texas Tax Code, the City Council hereby designates the City Finance Director as the officer responsible for complying with Section 26.04.


That this resolution shall be effective immediately from and after its passage.

PASSED AND APPROVED at a regular meeting of the City Council of the City of Cameron, Texas, 3rd day of August 2020.



William Harris
Mayor

ATTEST:



Amy Harris
City Secretary