



ANN HARRIS BENNETT

Tax Assessor-Collector

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September 14, 2021

Harris County Commissioners Court
1001 Preston, 9th Floor
Houston, Texas 77002

Honorable Court Members:

As required by Section 26.042 of the Texas Property Tax Code, the governing body of a taxing unit other than a school district or a special taxing unit may direct the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit if any part of the taxing unit is located in an area declared a disaster area during the current tax year by the governor or by the president of the United States and at least one person is granted an exemption under Section 11.35 for property located in the taxing unit.

If directed, Harris County and Flood Control District, Voter-Approval Tax Rate will be calculated based on the No-New-Revenue Maintenance and Operation times 8% instead of the 3.5% allowed for non-special taxing units plus the debt tax rate.

To ensure compliance with Truth-in-Taxation provision of the Texas Property Tax Code, the Tax Assessor-Collector requests Commissioners Court to determine and direct whether to calculate the Voter-Approval Rate for Harris County and Flood Control District in the manner provided for a special taxing unit due to the Governor Disaster Declaration.

We will coordinate this activity with the County Auditor, Attorney and Budget Management offices.

Respectfully submitted,

Ann Harris Bennett
Harris County Tax Assessor-Collector
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