



## Legislation Text

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**File #:** 21-4790, **Version:** 1

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**Department:** Tax Assessor-Collector

**Department Head/Elected Official:** Ann Harris Bennett, Harris County Tax Assessor-Collector

**Regular or Supplemental RCA:**

- Regular RCA
- Supplemental RCA

**Type of Request:** Policy

**Project ID (if applicable):**

**Vendor/Entity Legal Name (if applicable):**

**MWDBE Participation (if applicable):**

**Request Summary (Agenda Caption):**

Request for Commissioners Court to direct and determine whether to calculate the Voter-Approval Rate for Harris County and the Flood Control District in the manner provided for a special taxing unit due to the Governor's disaster declaration, to ensure compliance with Truth-in-Taxation provision of the Texas Property Tax Code.

**Background and Discussion:**

February 12, 2021 Governor Abbott issued a Disaster Declaration in response to severe winter weather in Texas. As required by Section 26.042 of the Texas Property Tax Code, the governing body of a 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.

**Expected Impact:**

**Alternative Options:**

**Alignment with Goal(s):**

- Justice and Safety
- Economic Opportunity
- Housing
- Public Health
  
- Transportation
- Flooding

Environment

Governance and Customer Service

**Prior Court Action (if any):**

**Location:**

Address (if applicable list below):

Countywide

Precinct 1

Precinct 2

Precinct 3

<input type="checkbox"/> Precinct 4 <b>Fiscal and Personnel Summary</b>				
Service Name		FY 21-22	Estimates	
			FY 22	Next 3 FYs
<b>Incremental Expenditures</b>				
Labor Expenditures		-	-	-
Non-Labor Expenditures		-	-	-
<b>Total Incremental Expenditures</b>		-	-	-
<b>Funding Sources</b> (General Fund, PIC Fund, Debt or CP, Grants, or Other - Please Specify)				
Existing Budget		-	-	-
		-	-	-
		-	-	-
<b>Total Current Budget</b>		-	-	-
Additional Budget Requested		-	-	-
		-	-	-
		-	-	-
<b>Total Additional Budget Requested</b>		-	-	-
<b>Total Funding Sources</b>		-	-	-
<b>Personnel</b> (Fill out section only if requesting new PCNs)				
Current Position Count for Service		-	-	-
Additional Positions Requested		-	-	-
<b>Total Personnel</b>		-	-	-

**Anticipated Implementation Date:**

**Emergency/Disaster Recovery Note:**

Not an emergency, disaster recovery, or COVID-19 related item

- Emergency Item
- COVID-19 related Item
- Disaster Recovery related Item

**Contact(s) name, title, department:**

Elizabeth Doss, Assistant Chief Deputy, Tax Assessor-Collector Office

**Attachments (if applicable):**

2021 Disaster Letter