

RESOLUTION NO. 2017-___

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LEAGUE CITY AUTHORIZING THE REAPPRAISAL OF ALL PROPERTIES IN LEAGUE CITY DAMAGED BY HURRICANE HARVEY TO DETERMINE THEIR MARKET VALUES IMMEDIATELY AFTER THE STORM

WHEREAS, during August 2017, the City of League City experienced violent storm weather and catastrophic flooding which resulted in tremendous property damage from Hurricane Harvey; and

WHEREAS, for property tax purposes, a property is valued and assessed taxes based on its January 1, 2017 value, even if the property in question has been subsequently damaged due to a flooding or other catastrophic event; and

WHEREAS, under Texas Tax Code 23.02, the City may authorize the reappraisal of properties damaged by a disaster and located in a disaster area declared by the governor; and

WHEREAS, on August 28, 2017, Governor Abbott issued a disaster proclamation for 58 Texas counties, which included Galveston County and Harris County;

WHEREAS, if a city authorizes a reappraisal pursuant to Texas Tax Code 23.02, a county appraisal district must complete the reappraisal as soon as practicable; and

WHEREAS, a taxing unit that authorizes a reappraisal pursuant to Texas Tax Code 23.02 must pay all the costs of making the reappraisal, but if two or more taxing units provide for the reappraisal in the same territory, each shall share the costs of the reappraisal in that territory in the proportion the total dollar amount of taxes imposed in that territory in the preceding year bears to the total dollar amount of taxes all units providing for reappraisal of that territory imposed in the preceding year;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEAGUE CITY, TEXAS, as follows:

Section 1. Subject to the condition in Section 3, the City hereby authorizes the reappraisal of all properties in League City, located in either Galveston County or Harris County, damaged by Hurricane Harvey in order to determine their market values immediately after Hurricane Harvey.

Section 2. The City directs the Galveston Central Appraisal District and the Harris County Appraisal District to complete the appraisals of properties located in League City as soon as practicable.

Section 3. The authorization in Section 1 is contingent upon the costs for such reappraisal not exceeding either \$_____ per property or \$_____ in total borne by the City of League City.

Section 4. The City Council calls on the boards of directors of the Galveston Central Appraisal District and the Harris County Appraisal District to direct their Chief Appraisers to explore and adopt a reappraisal methodology that minimizes the costs passed onto the taxing units and borne by their respective taxpayers and allows the costs to meet the cap set in Section 3.

Section 5. The City Council calls on the governing bodies of taxing units that contain any part of League City to join in the City's effort to provide relief for those residents whose properties that were damaged by Hurricane Harvey and to achieve fairness in how those properties are taxed, by authorizing disaster reappraisal so that the costs thereof may be shared.

Section 6. All resolutions and agreements and parts of resolutions and agreements in conflict herewith are hereby repealed to the extent of the conflict only.

Section 7. It is hereby found and determined that the meeting at which this resolution was passed was open to the public and that advance public notice of the time, place and purpose of said meeting was given as required by law.

PASSED AND APPROVED the _____ day of _____, 2017.

PAT HALLISEY
Mayor

ATTEST:

DIANA M. STAPP
City Secretary

APPROVED AS TO FORM:

NGHIEM V. DOAN
City Attorney