

RESOLUTION NO. 21-R-27

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF ALVIN, TEXAS, ALLOWING PROPERTY OWNERS WITH AT LEAST 15% OF PROPERTY DAMAGED FROM TROPICAL STORM/HURRICANE NICHOLAS, AS DETERMINED BY THE BRAZORIA COUNTY CHIEF APPRAISER IN ACCORDANCE WITH SECTION 11.35 OF THE TEXAS PROPERTY TAX CODE, TO APPLY FOR A TEMPORARY DISASTER TAX EXEMPTION THROUGH THE BRAZORIA COUNTY APPRAISAL DISTRICT.

WHEREAS, due to Tropical Storm/Hurricane Nicholas, Governor Abbott declared Brazoria County a disaster area on September 13, 2021; and

WHEREAS, during the 86th Texas Legislative Session, the Texas Property Tax Code was amended to potentially allow property owners a temporary disaster tax exemption. Section 11.35 of the Tax Code allows a qualified property that has at least 15 percent structural damage by a disaster to receive a temporary exemption of a portion of the appraised value of the property; and

WHEREAS, qualified property includes tangible personal property used for income production if the owner filed a rendition, residential buildings, commercial buildings, industrial buildings; multi-family buildings, real property buildings, and certain manufactured homes; and

WHEREAS, the Brazoria County Appraisal District will determine if the property qualifies for the temporary exemption and assigns a damage assessment rating or exemption percentage of Level I (at least 15% damaged), II (at least 30% damaged), III (at least 60% damaged), or IV (100% damaged – total loss) based upon available information. The District may rely on information from a county emergency management authority, the Federal Emergency Management Agency (FEMA), or other appropriate sources when making said determination; and

WHEREAS, the temporary exemption, if granted, will expire on January 1 of the first tax year in which the property is reappraised; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF ALVIN, TEXAS, THAT:

Section 1. Application for Exemption. Residents who qualify under the terms of Section 11.35 of the Texas Property Tax Code may apply for said exemption through the Brazoria County Appraisal District through December 27, 2021.

Section 2. Open Meetings Act. It is hereby officially found and determined that this meeting was open to the public, and public notice of the time, place, and purpose of said meeting was given, all as required by the Open Meetings Act, Chapter 551 of the Texas Government Code.

PASSED AND APPROVED on this the 21st day of October 2021.

CITY OF ALVIN, TEXAS

ATTEST:

By: _____
Paul A. Horn, Mayor

By: _____
Dixie Roberts, City Secretary