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ORDINANCE NO.

AN ORDINANCE SETTING THE CALENDAR YEAR 2025 RATE OF ASSESSMENT FOR THE SOUTH CONGRESS PRESERVATION AND IMPROVEMENT DISTRICT WITHIN THE CITY OF AUSTIN AND APPROVING THE CALENDAR YEAR 2025 ASSESSMENT ROLL FOR THE DISTRICT.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:

PART 1. The City Council finds that:

- (A) Chapter 372 of the Texas Local Government Code authorizes the creation of the South Congress Preservation and Improvement District (District).
- (B) On March 21, 2024, the City Council passed a resolution reauthorizing the District, in accordance with its findings.
- (C) The City Council finds that the assessment roll, attached as Exhibit A and incorporated in this ordinance, by reference, is necessary to fund improvements and services provided through the District.

PART 2. The District assessment rate for calendar year 2025 is set at \$0.20 per \$100.00 property value. Property value is determined by the Travis Central Appraisal District appraisal, subject to an amendment to the assessment made by City Council, after a hearing.

PART 3. The City Council directs that the assessment roll, attached as Exhibit A, be filed with the City Clerk. The following property shall be excluded from the roll and exempted from payment of the assessment:

- (A) City property used for a public purpose (provided, however, that during each year in which the District remain in effect and the City Council appropriates sufficient funds, the City may pay an amount in lieu of an assessment);
- (B) Property owned by the County, or a political subdivision of the State of Texas and used for a public purpose;
- (C) Property owned by a religious organization, if the property qualifies for the tax exemption under §11.20, Texas Tax Code;
- (D) Property owned by persons or associations of persons which is used exclusively for school purposes, as identified by the Travis Central Appraisal District records;

- 35 (E) Property owned by an association engaged in promoting the religious,
36 educational, or physical development of girls, boys, young women, or young
37 men operating under a state or national organization of like character and
38 used exclusively and necessarily for such purpose, including property owned
39 by the Austin Independent School District;
- 40 (F) Property owned by an institution of purely public charity, as identified by
41 the Travis Central Appraisal District records;
- 42 (G) Property that was used primarily for recreational, park, or scenic purposes
43 during the calendar year immediately preceding the effective date of this
44 ordinance;
- 45 (H) Property owned by public or private utilities that is located in public streets
46 or rights-of way;
- 47 (I) Property used for residential purposes and fitting the definition of a
48 homestead provided in §11.13(j)(1), Texas Tax Code;
- 49 (J) All hospitals; and
- 50 (K) Property owned by public colleges, universities, and the State of Texas.

51 **PART 4.** Property designated by the City as “H” Historic is assessed on the basis of the
52 value prescribed in Section 11-1-22 of the City Code (Determination of Exemption
53 Amount).

54 **PART 5.** The City Council approves the attached Exhibit A, as the calendar year 2025
55 assessment roll for the District.

56 **PART 6.** The provisions of this ordinance are severable. If any provision of this
57 ordinance or its application to any person or circumstance is held invalid, the invalidity
58 does not affect other provisions or applications of this ordinance.

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65 **PART 7.** This ordinance takes effect on _____, 2024.

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67 **PASSED AND APPROVED**

68 §
69 §
70 _____, 2024 § _____

71
72 **Kirk Watson**
73 **Mayor**

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75 **APPROVED:** _____
76 **Deborah Thomas**
77 **Acting City Attorney**

75 **ATTEST:** _____
76 **Myrna Rios**
77 **City Clerk**

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DRAFT