

ORDINANCE NO.

AN ORDINANCE SETTING THE CALENDAR YEAR 2027 RATE OF ASSESSMENT AND ASSESSMENT ROLL AND APPROVING THE 2027 SERVICE AND ASSESSMENT PLAN AND BUDGET FOR THE SOUTH CONGRESS PRESERVATION AND IMPROVEMENT DISTRICT WITHIN THE CITY OF AUSTIN AND DECLARING AN EMERGENCY.

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 (PID).
- (B) On March 21, 2024, the City Council passed a resolution reauthorizing the PID, 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 PID.

PART 2. The PID assessment rate for calendar year 2027 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 PID remains 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;

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

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

55 **PART 5.** The City Council approves the attached Exhibit A, as the calendar year 2027
56 assessment roll for the PID.

57 **PART 6.** The City Council approves the 2027 Service and Assessment Plan and
58 Budget (SAPB) for the PID, attached as Exhibit B.

59 **PART 7.** The provisions of this ordinance are severable. If any provision of this
60 ordinance or its application to any person or circumstance is held invalid, the invalidity
61 does not affect other provisions or applications of this ordinance.

PART 8. Section 372.013 of the Texas Local Government Code requires the City to file a copy of the SAPB with the county clerk of each county in which all or a part of the PID is located within seven days of the date Council approves the SAPB by ordinance, and Council finds that complying with this statutory requirement constitutes an emergency. Section 372.017 of the Texas Local Government Code requires the City to file a copy of the assessment roll with the county clerk of each county in which all or a part of the PID is located within seven days of the date Council approves the assessment roll by ordinance, and Council finds that complying with this statutory requirement constitutes an emergency. Because of these emergencies, this ordinance takes effect immediately on its passage for the immediate preservation of the public peace, health and safety.

PART 9. This ordinance takes effect on July 23, 2026.

PASSED AND APPROVED

_____, 2026 § _____
Kirk Watson
Mayor

APPROVED: _____ **ATTEST:** _____
Deborah Thomas Erika Brady
City Attorney City Clerk