

ORDINANCE NO.

AN ORDINANCE SETTING THE CALENDAR YEAR 2027 RATE OF ASSESSMENT FOR THE EAST SIXTH STREET PUBLIC IMPROVEMENT DISTRICT WITHIN THE CITY OF AUSTIN AND APPROVING THE CALENDAR YEAR 2027 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) Texas Local Government Code Chapter 372 authorizes the creation of the East Sixth Street Public Improvement District (District).
- (B) On September 12, 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**” is necessary to fund improvements and services provided through the District.

PART 2. The District assessment rate for calendar year 2027 is set at \$0.10 per \$100.00 on property value. Property value is determined by the Travis Central Appraisal District, subject to an amendment to the assessment made by City Council after a hearing.

PART 3. The City Council directs that the assessment roll 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 remains in effect and the City Council appropriates sufficient funds, the City shall pay a certain amount in lieu of an assessment);
- (B) Property owned by a 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 Tax Code Section 11.20;
- (D) Property owned by persons or associations of persons which is used exclusively for school purposes;

- 32 (E) Property owned by an association engaged in promoting the religious,
33 educational, or physical development of girls, boys, young women, or young
34 men operating under a state or national organization of like character and
35 used exclusively and necessarily for such purpose, including property owned
36 by the Austin Independent School District;
- 37 (F) Property owned by institutions of purely public charity;
- 38 (G) Property that was used primarily for recreational, park, or scenic purposes
39 during the calendar year immediately preceding the effective date of this
40 ordinance;
- 41 (H) Property owned by public or private utilities that is located in public streets
42 or rights-of-way;
- 43 (I) Property used for residential purposes and fitting the definition of a
44 homestead provided in Tax Code Section 11.13(j)(1);
- 45 (J) All hospitals;
- 46 (K) Property owned by public colleges, universities, and the State of Texas; and
- 47 (L) The valuation over \$500,000 of all properties liable for assessment.

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

50 **PART 5.** The City Council approves the attached “**Exhibit A**” as the calendar year
51 2027 assessment roll for the District.

52 **PART 5.** The provisions of this ordinance are severable. If any provision of this
53 ordinance or its application to any person or circumstance is held invalid, the invalidity
54 does not affect other provisions or applications of this ordinance.

