

RESOLUTION NO. _____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARROLLTON, TEXAS, AUTHORIZING THE MAYOR TO REQUEST A RECALCULATION OF TAX VALUATION AND ASSESSMENT FOR HOMESTEAD PROPERTY WHERE THE VALUATION IS CAPPED; AUTHORIZING THE MAYOR TO REQUEST AN ATTORNEY GENERAL OPINION IF SUCH RECALCULATION IS NOT GRANTED; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Carrollton, Texas (“City”) is located in three counties: Dallas, Denton and Collin, and each county has an independent tax assessor providing taxing services to the City; and

WHEREAS, the Dallas County appraisal district calculates the residential homestead exemption based on “a percentage of the appraised value of [the] residence” in compliance with Texas Tax Code Ann §11.13(n); and

WHEREAS, the Dallas County appraisal method is the same method used by Harris County, Bexar County, Tarrant County, and the other large counties in the state; and

WHEREAS, Denton and Collin County appraisal districts both use a percentage of the market value to calculate the residential homestead exemption; and

WHEREAS, the City has no residential properties in Collin County; and

WHEREAS, the method used by Denton County appraisal district results in a large exemption, and less tax assessment, for City residents located in Denton County for the same services; and

WHEREAS, the City Council of the City of Carrollton, Texas (“City Council”) desires to provide transparency and equality in taxable rates for all residents of the City; and

WHEREAS, the City Council desires for the Mayor of the City Carrollton to formally request that Denton County appraisal district provide a recalculation of the residential homestead exemption to be based upon the appraised value of the residence rather than the market value of the residence; and

WHEREAS, should such recalculation not be issued, the City Council desires that the Mayor request an Attorney General opinion on the appropriateness of the method used by Denton County and Collin County;

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

SECTION 1

All of the above premises are found to be true and correct legislative and factual findings of the City Council of the City of Carrollton, Texas, and they are hereby approved, ratified and incorporated into the body of this Resolution as if copied in their entirety.

SECTION 2

The Mayor is hereby authorized to take those steps reasonable and necessary to comply with the intent of this Resolution.

SECTION 3

This Resolution shall take effect upon passage.

DULY PASSED AND APPROVED by the City Council of the City of Carrollton, Texas this 3rd day of May, 2016.

CITY OF CARROLLTON, TEXAS

Matthew Marchant, Mayor

ATTEST:

Laurie Garber, City Secretary

APPROVED AS TO FORM:

Meredith A. Ladd
City Attorney

APPROVED AS TO CONTENT:

Robert Scott
Assistant City Manager/CFO