

# Action Sheet

**MEETING DATE:**

**November 18, 2020**

**AGENDA ITEM:**

Discuss and consider approval of resolution adopting a temporary ad valorem tax exemption pursuant to Governor Greg Abbott's disaster declaration and Texas Tax Code §11.35.

September 21, 2020, Governor Greg Abbott proclaimed a state of disaster due to an imminent threat due to Tropical Storm Beta, authorizing the use of all available resources of state government and political subdivisions necessary to cope with the disaster. Galveston County is one of 29 counties named in the Proclamation (a copy of which is attached).


Section 11.35 of the Texas Tax Code provides for a temporary exemption for property owners who are victims of natural disasters. The exemption will only apply to the percentage of documented damage for that portion of the year in which the owner was unable to enjoy their property due to the damage. The exemption expires in 2021 thus has no long term funding impact. Section 11.35(c) and (d) provide that in the event a taxing unit adopted a tax rate before the disaster is declared, that the governing body must adopt the exemption in the manner provided for by law for official action by the body. This exemption must be adopted not later than the 60<sup>th</sup> day after the Governor first declares the territory in the taxing unit to be in the disaster area.

If adopted by the Board of Trustees, notice of the resolution adoption will be provided to the Chief Appraiser, the County Tax Assessor-Collector and the Comptroller's office not later than the 7<sup>th</sup> day after adoption.

**RECOMMENDATION:**

**I move that the board adopt the resolution granting a temporary ad valorem tax exemption pursuant to Governor Greg Abbot's disaster declaration and Texas Tax Code §11.35.**

  
Kelli Moulton  
Superintendent

  
Connie Morgenroth  
Assistant Superintendent of Business & Operations