

ORDINANCE NO. 20141120- 179

AN ORDINANCE LEVYING ASSESSMENTS FOR CALENDAR YEAR 2015 FOR PROPERTY IN THE SOUTH CONGRESS PRESERVATION AND IMPROVEMENT DISTRICT.

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

PART 1. Findings: The Council finds that:

- (A) Chapter 372 (*Public Improvement District Assessment Act*) of the Texas Local Government Code (Act) authorized the creation of the Austin Downtown Public Improvement District (District).
- (B) On October 16, 2014, the City Council passed a resolution, which approved the authorization of the District in accordance with its findings.
- (C) On November 6, 2014, the City Council approved a calendar year 2015 assessment rate, proposed year 2015 assessment roll, and a Service Plan and Budget for the District.
- (D) On November 20, 2014, the City Council held a public hearing, properly noticed under the Act, to consider the levy of the proposed assessments on property within the District for calendar year 2015.
- (E) At the November 20, 2014 public hearing, the City Council heard each objection to a proposed assessment, found in each case that the assessments levied against each parcel are reasonable and consistent with the special benefits conferred by the District, and passed on each objection before it closed the public hearing.
- (F) The assessments set out in Exhibit A, attached to and incorporated in this ordinance:
 - (1) should be made and levied against the property and property owners within the District;
 - (2) are in proportion to the benefits to the property for the services and improvements in the District; and

- (3) establish substantial justice, equality, and uniformity in the amount assessed against each property owner for the benefits received and burdens imposed.
- (G) In each case, the property assessed is benefited by the services and improvements provided in the District.
- (H) The exclusion of certain property from assessment is reasonable because the excluded property will not receive a benefit from the District that is sufficient to justify an assessment and the exclusions promote efficient management of the District.
- (I) The procedures followed and apportionment of the cost of the services and improvements in the District comply with applicable law and the purpose for which the District was formed.
- (J) The assessments are based on the Travis Central Appraisal District appraised value of property within the District.

PART 2. Exemptions and Exclusions. The Council exempts the following from payment of the assessment and excludes from the assessment roll:

- (A) City property used for a public purpose;
- (B) property owned by the County, or a political subdivision of the State of Texas and used for a public purpose;
- (C) property exempt from taxation under Section 11.20 (*Religious Organizations*) of the Texas Property Tax Code;
- (D) property used exclusively for school purposes, as identified by the Travis Central Appraisal District records;
- (E) property owned by an association engaged in promoting the religious, educational, or physical development of boys, girls, young men or young women operating under a state or national organization and used exclusively for such purpose, including property owned by the Austin Independent School District;
- (F) property owned by an institution of purely public charity, as identified by the Travis Central Appraisal District records;

- (G) property used primarily for recreational, park, or scenic purposes during the calendar year immediately preceding the effective date of this ordinance;
- (H) property owned by a utility that is located in a public street or rights-of-way;
- (I) property used as a residence that fits the definition of a homestead in Section 41.002 (*Definition of Homestead*) of the Texas Property Code;
- (J) any hospital; and
- (K) property owned by public colleges, universities, and the State of Texas.

PART 3. Historic Property. Property designated by the City as "H" Historic is assessed on the basis of the reduced value provided by the formula in City Code Section 11-1-22 (*Determination of Exemption Amount*).

PART 4. Assessment and Levy. The assessments shown on Exhibit A are levied and assessed against the property in the District and against the record owner of the property identified by the Travis Central Appraisal District records.

PART 5. Liability of Multiple Owners. Each owner of property in the District owned by two or more individuals or entities is personally liable for the amount of the assessment equal to the share of the total assessment against the property based on the owner's partial interest in the total property ownership. A property owner's interest in property may be released from an assessment lien if the owner pays the owner's proportionate share of an assessment.

PART 6. Interest and Lien.

- (A) An assessment shown on Exhibit A:
 - (1) accrues interest at the rate of 0% from the effective date of this ordinance until January 31, 2015;
 - (2) accrues interest, penalties, and attorney's fees in the same manner as a delinquent ad valorem tax after January 31, 2015, until paid; and
 - (3) is a lien on the property shown in Exhibit A and the personal liability of the property owner.

- (B) A lien executed under this ordinance is the first enforceable lien and claim against the property on which an assessment is levied, and is superior to all other liens and claims except a state, county, school district, or City ad valorem tax.

PART 7. Due Date and Collection. An assessment is due and payable in full on or before January 31, 2015. If a property owner defaults on payment of an assessment against the owner's property, the city manager may file suit to collect the assessment and may initiate a lien foreclosure, including interest, penalties, costs and attorney's fees.

PART 8. Statutory Authority. The assessments levied by this ordinance are made under the authority of Chapter 372 (*Public Improvement District Assessment Act*) of the Texas Local Government Code.

PART 9. Reassessment.

- (A) If the Travis Central Appraisal District's appraised value of property in the District is reduced by a court order, from which appeal has been exhausted, or by a final settlement or appeal process of the Travis Central Appraisal District, the City Manager shall reduce the assessment on the property, under Section 372.020 (*Reassessment*) of the Texas Local Government Code.
- (B) The City Manager shall reimburse a property owner with the amount of an assessment paid to the City that is excessive due to the reduction in the Travis Central Appraisal District's appraised value of the property, plus interest on the excess payment at the rate of 1.75% per annum.
- (C) The City Manager shall reimburse assessments that have been paid on property that has been approved for a homestead exemption by the Travis Central Appraisal District, for those years for which the Appraisal District has approved a homestead exemption.

PART 10. Severability. The provisions of this ordinance are severable. If any provision of this ordinance or its application to a person or circumstance is held to be invalid, the invalidity does not affect other provisions or applications of this ordinance.

PART 11. This ordinance takes effect on December 1, 2014.

PASSED AND APPROVED

November 20, 2014 §
§
§ Lee Jeffingwell
Mayor

APPROVED: Karen M. Kennard
Karen M. Kennard
City Attorney

ATTEST: Jannette S. Goodall
Jannette S. Goodall
City Clerk

Exhibit A

City of Austin South Congress Preservation and Improvement District (SC PID) 2015 Certified Assessment Roll

PropID	Parcel Number	Owner Name	TCAD Taxable Value	SC PID Taxable Value	SC PID Assessment
100851	01-0100-0318-0000	DEAN MARK STEWART	\$ 1,471,609.00	\$ 1,471,609.00	\$ 2,943.22
100852	01-0100-0319-0000	DEAN MARK STEWART	\$ 3,631,125.00	\$ 3,631,125.00	\$ 7,262.25
282685	03-0001-0201-0000	BOLM PARTNERSHIP LP	\$ 823,914.00	\$ 823,914.00	\$ 1,647.83
282686	03-0001-0202-0000	RENWICK ALEXANDRA C	\$ 513,844.00	\$ 513,844.00	\$ 1,027.69
282696	03-0001-0303-0000	MACH SPEED PROPERTIES INC	\$ 375,924.00	\$ 375,924.00	\$ 751.85
282697	03-0001-0304-0000	KUHN BRADLEY D & RANDALL S KUH	\$ 175,790.00	\$ 175,790.00	\$ 351.58
282698	03-0001-0305-0000	KUHN BRADLEY D & RANDALL S KUH	\$ 225,847.00	\$ 225,847.00	\$ 451.69
282699	03-0001-0306-0000	TEXAS FOLKLIFE RESOURCES INC	\$ 200,331.00	\$ 200,331.00	\$ 400.66
282700	03-0001-0307-0000	WERTHEIMER STEPHEN	\$ 298,553.00	\$ 298,553.00	\$ 597.11
282701	03-0001-0308-0000	1313 SOUTH CONGRESS LLC	\$ 359,378.00	\$ 359,378.00	\$ 718.76
282704	03-0001-0401-0000	JONES JOYCE LIFE ESTATE	\$ 329,003.00	\$ 329,003.00	\$ 658.01
282705	03-0001-0402-0000	BROWN ROY CLAYTON SR	\$ 93,824.00	\$ 93,824.00	\$ 187.65
283161	03-0200-0402-0000	M & E GEORGE MANAGEMENT LLC	\$ 1,462,125.00	\$ 1,462,125.00	\$ 2,924.25
283163	03-0200-0404-0000	B-2 PARTNERS LP	\$ 476,148.00	\$ 476,148.00	\$ 952.30
283171	03-0200-0504-0000	CABC MINISTRY INVESTMENTS INC	\$ 2,427,990.00	\$ 2,427,990.00	\$ 4,855.98
302142	04-0000-1108-0000	SAN JOSE PARTNERS LP	\$ 108,510.00	\$ 108,510.00	\$ 217.02
302143	04-0000-1109-0000	SAN JOSE PARTNERS LP	\$ 257,947.00	\$ 257,947.00	\$ 515.89
302144	04-0000-1110-0000	SAN JOSE PARTNERS LP	\$ 241,710.00	\$ 241,710.00	\$ 483.42
302145	04-0000-1113-0000	ASC/BEARCHREEK PROPERTIES LTD	\$ 2,675,250.00	\$ 2,675,250.00	\$ 5,350.50
302146	04-0000-1114-0000	SAN JOSE PARTNERS LP	\$ 8,548,024.00	\$ 8,548,024.00	\$ 17,096.05
302154	04-0000-1209-0000	DCW PROPERTIES LTD	\$ 772,551.00	\$ 772,551.00	\$ 1,545.10
302155	04-0000-1210-0000	DCW PROPERTIES LTD	\$ 209,074.00	\$ 209,074.00	\$ 418.15
302157	04-0000-1212-0000	DCW PROPERTIES LTD	\$ 1,819,662.00	\$ 1,819,662.00	\$ 3,639.32
302159	04-0000-1214-0000	DCW PROPERTIES LTD	\$ 1,610,922.00	\$ 1,610,922.00	\$ 3,221.84
302165	04-0000-1307-0000	MUELLER FAMILY LIMITED PARTNERSHIP	\$ 933,505.00	\$ 933,505.00	\$ 1,867.01
302166	04-0000-1308-0000	RENWICK ALEXANDRA C	\$ 437,748.00	\$ 437,748.00	\$ 875.50
302167	04-0000-1309-0000	HOWELL BRENT & PATTI	\$ 191,113.00	\$ 191,113.00	\$ 382.23
302168	04-0000-1310-0000	RIGHT BRAIN DEVELOPMENT LLC	\$ 96,635.00	\$ 96,635.00	\$ 193.27
302169	04-0000-1311-0000	RIGHT BRAIN DEVELOPMENT LLC	\$ 290,115.00	\$ 290,115.00	\$ 580.23
302172	04-0000-1318-0000	MUELLER FAMILY PARTNERSHIP #2	\$ 1,292,320.00	\$ 1,292,320.00	\$ 2,584.64
302179	04-0000-1407-0000	IKAT PROPERTIES LLC	\$ 499,923.00	\$ 499,923.00	\$ 999.85
302180	04-0000-1408-0000	RADTKE JENNA	\$ 532,357.00	\$ 532,357.00	\$ 1,064.71
302181	04-0000-1409-0000	RADTKE JENNA	\$ 719,477.00	\$ 719,477.00	\$ 1,438.95
302182	04-0000-1410-0000	NICHOLAS FAMILY TRUST	\$ 778,628.00	\$ 778,628.00	\$ 1,557.26
302183	04-0000-1411-0000	1522 SOUTH CONGRESS LLC	\$ 414,348.00	\$ 414,348.00	\$ 828.70
302184	04-0000-1412-0000	1522 SOUTH CONGRESS LLC	\$ 882,690.00	\$ 882,690.00	\$ 1,765.38
302188	04-0000-1504-0000	78704 PARTNERS LTD	\$ 5,992,855.00	\$ 5,992,855.00	\$ 11,985.71
302189	04-0000-1506-0000	LIPPINCOTT CAPITAL LTD	\$ 598,857.00	\$ 598,857.00	\$ 1,197.71
302190	04-0000-1507-0000	LIPPINCOTT CAPITAL LTD	\$ 466,383.00	\$ 466,383.00	\$ 932.77
Total			\$ 43,236,009.00	\$ 43,236,009.00	\$ 86,472.02

I, Diana Thomas, CPA and Controller for the City of Austin, affirm and attest that this is a true and correct account of all assessments for the South Congress Preservation and Improvement District as of October 30, 2014 based upon data furnished to the City of Austin by the Travis County Central Appraisal District, supplement 149.


Diana Thomas, CPA, Controller, City of Austin