

ORDINANCE NO. _____

AN ORDINANCE APPROVING AND AUTHORIZING THE DALLAS COUNTY TAX OFFICE TO ISSUE REFUNDS TO THE RESPECTIVE OWNERS (AT THE TIME OF ASSESSMENT PAYMENT) OF 38 PROPERTIES WHO WERE INADVERTENTLY LIVED 2019 AND 2020 DEEP ELLUM PUBLIC IMPROVEMENT DISTRICT (DEPID) ASSESSMENTS; REMOVAL OF 38 PROPERTIES FROM THE 2019 AND 2020 DEPID ASSESSMENT ROLLS ATTACHED TO RESOLUTION NO. 19-1434 AND RESOLUTION NO. 20-1359; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Public Improvement District Assessment Act, Chapter 372 of the Texas Local Government Code (the "Act") allows for the creation of public improvement districts; and

WHEREAS, on August 14, 2013, City Council authorized the renewal of the Deep Ellum Public Improvement District (the "District") for a period of seven-years and designated the Deep Ellum Foundation, as the management entity for the District by Resolution No. 13-1376; and

WHEREAS, on September 9, 2015, City Council authorized an ordinance approving and adopting the final 2016 Service Plan, the 2015 Assessment Plan and the 2015 Assessment Roll by Resolution No. 15-1696; Ordinance No. 29861; and

WHEREAS, on September 14, 2016, City Council authorized an ordinance approving and adopting the final 2017 Service Plan, the 2016 Assessment Plan and the 2016 Assessment Roll by Resolution No. 16-1497; Ordinance No. 30202; and

WHEREAS, on September 13, 2017, City Council authorized an ordinance approving and adopting the final 2018 Service Plan, the 2017 Assessment Plan and the 2017 Assessment Roll by Resolution No. 17-1483; Ordinance No. 30637; and

WHEREAS, on May 23, 2018, City Council authorized the renewal of the Deep Ellum Public Improvement District (the "District") for a period of seven-years and designated the Deep Ellum Foundation, as the management entity for the District by Resolution No. 18-0784; and

WHEREAS, on September 12, 2018, City Council authorized an ordinance approving and adopting the final 2019 Service Plan, the 2018 Assessment Plan and the 2018 Assessment Roll by Resolution No. 18-1306; Ordinance No. 30979; and

WHEREAS, on September 12, 2018, City Council authorized an amended and restated management contract with Deep Ellum Foundation, the non-profit corporation designated as the management entity for the District to reflect changes in the process for disbursement of assessment revenue, authorizing the City to disburse assessments to Deep Ellum Foundation, and to address other amendments to the agreement form; Resolution No. 18-1307; and

WHEREAS, on September 11, 2019, City Council authorized an ordinance approving and adopting the final 2020 Service Plan, the 2019 Assessment Plan and the 2019 Assessment Roll by Resolution No. 19-1434; Ordinance No. 31316; and

WHEREAS, on September 9, 2020 City Council authorized an ordinance approving and adopting the final 2021 Service Plan, the 2020 Assessment Plan and the 2020 Assessment Roll by Resolution No. 20-1359; Ordinance No. 31635; and

WHEREAS, on August 25, 2021 City Council authorized an ordinance approving and adopting the final 2022 Service Plan, the 2021 Assessment Plan and the 2021 Assessment Roll by Resolution No. 21-1416; Ordinance No. 31973; and

WHEREAS, the 38 real property accounts shown on **Exhibit A** and listed on **Exhibit B** were erroneously included on the DEPID's 2019 Assessment Roll, authorized on September 11, 2019 by Resolution No. 19-1434 and DEPID's 2020 Assessment Roll, authorized on September 9, 2020 by Resolution No. 20-1359; and

WHEREAS, these 38 real property accounts have not received supplemental services or improvements from the DEPID since 2018 nor will be included in DEPID going forward; and

WHEREAS, the City wishes to correct the invalid assessments by removing the 38 accounts from the DEPID's 2019 and 2020 assessment rolls and authorizing the Dallas County Tax Office to refund DEPID assessments collected to those having an interest in the 38 properties at the time the fees were paid.

Now, Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS:

SECTION 1. That the City Council may consider approval of an ordinance **(1)** authorizing the Dallas County Tax Office to issue refunds to the respective owners (at the time of payment) of 38 properties who were levied a 2019 and 2020 Deep Ellum Public Improvement District assessment fees; and **(2)** the removal of said properties from the 2019 and 2020 DEPID assessment rolls attached to Resolution Nos. 19-1434 and 20-1359 as recorded by the City Secretary's Office; and providing an effective date.

SECTION 2. That the facts and recitations contained in the preamble of this ordinance are hereby found and declared to be true and correct.

SECTION 3. That this ordinance shall take effect immediately from and after its passage in accordance with the provisions of the Charter of the City of Dallas, and it is accordingly so ordained.

APPROVED AS TO FORM:
CHRISTOPHER J. CASO, City Attorney

BY: _____
Assistant City Attorney

Passed _____