

CITY COUNCIL MEMORANDUM

FROM The Office of the City Manager **DATE**: August 11, 2025

SUBJECT: Authorize the City Manager to enter into a contract with Tarrant

County Tax Assessor/Collector and Tarrant County for the assessment and collection services of special assessments levied

for the City Point PID Improvement Zone B.

PRESENTER: Craig Hulse, Director Economic Development

SUMMARY:

Consideration of a contract for assessment and collection services by the Tarrant County Tax Assessor/Collector and Tarrant County for the City Point PID Improvement Zone B (643).

GENERAL DESCRIPTION:

The area surrounding City Hall is known as City Point. At the request of the property owner, the City Council approved the creation of the City Point Public Improvement District (PID) to support the construction of authorized public improvements, thereby accelerating development timelines and enhancing project quality. A PID is a designated area in which property owners pay a special assessment for improvements and services within that zone.

In accordance with Chapter 372 of the Texas Local Government Code (PID Act), the City Council adopted Ordinance No. 3625 on December 9, 2019. This ordinance approved the Service and Assessment Plan for the PID and levied assessments on assessable properties within Improvement Zone B. The PID Act requires the Service and Assessment Plan, including the Assessment Roll, to be updated annually.

The City currently contracts with Tarrant County for tax collection services. Attached to this item is a three-year agreement covering Tax Years 2025, 2026, and 2027 between the City, the Tarrant County Tax Assessor/Collector, and Tarrant County for City Point PID Improvement Zone B (643).

The proposed fee is \$2.00 per account, an increase from the \$0.98 per account charged since Tax Year 2020. This fee reflects the Tarrant County Tax Assessor/Collector's actual cost for tax collection services. With an estimated 397 PID accounts, the annual cost is projected at approximately \$794.

Although this represents a significant year-over-year increase, staff believes the services

provided by the Tax Assessor/Collector continues to be of considerable value due to the County's economies of scale. The City would be unable to provide the same level of service at a comparable cost.

RECOMMENDATION:

Authorize the City Manager to enter into a contract with Tarrant County Tax Assessor/Collector and Tarrant County for the assessment and collection services of special assessments levied for the City Point PID Improvement Zone B.