



**AGENDA SUMMARY PAGE**  
**City Council**  
**Meeting of: June 21, 2023**

Agenda Item No.:  
**48**

**DEPARTMENT: City Attorney**  
**DIRECTOR: Bryan K. Scott**

**DISCUSSION**

**SUBJECT:**

RECOMMENDING COMMITTEE: BILLS ELIGIBLE FOR ADOPTION AT A LATER MEETING

Bill No. 2023-14 - Amends LVMC Chapter 4.24 regarding the residential construction tax for park construction to update the provisions for determining the amount of the tax for each residential dwelling unit. Proposed by: Jorge Cervantes, City Manager

**FISCAL IMPACT:**

None

**PURPOSE/BACKGROUND:**

This bill will amend LVMC Chapter 4.24 regarding the residential construction tax for park construction to update the provisions for determining the amount of the tax for each residential dwelling unit. The update includes recognition that building permit valuations have changed since the residential construction tax provisions were last updated in 1999. The bill sets the default rate of the tax at \$1000 per dwelling unit, consistent with State law, and continues to recognize statutory limitations on both the rate and the valuation of property.

**RECOMMENDATION:**

ADOPTION at the July 19, 2023 City Council Meeting pursuant to the June 20, 2023 Recommending Committee Meeting.

First Reading – 6/7/2023

First Publication – 6/22/2023

**BACKUP DOCUMENTATION:**

1. Bill No. 2023-14