

ORDINANCE NO. 2015-195

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SHOREACRES, TEXAS ESTABLISHING ELDERLY HOMESTEAD PROPERTY TAX EXEMPTION RELATING TO AD VALOREM TAX FREEZE FOR RESIDENTIAL HOMESTEAD PROPERTY OWNERS WHO ARE DISABLED OR 65 YEARS OF AGE OR OLDER; REPEALING SECTION FIVE (5) OF ORDINANCE NO. 2015-190 RELATED TO SIMILAR EXEMPTIONS; PROVIDING SEVERABILITY; AND AN EFFECTIVE DATE.

WHEREAS, this ordinance provides that all qualified residence homesteads within the taxing jurisdiction of the city shall be entitled to residence homestead exemptions;

WHEREAS, on September 13, 2003, H. J. R. No. 16, known as Proposition 13, was passed by the voters of the State of Texas, and amended Section I-b, Article VII of the Texas constitution by adding a new Subsection (h);

WHEREAS, such amendment authorizes cities to provide for an ordinance whereby homestead Ad Valorem property taxes may not be increased for disabled or elderly persons;

WHEREAS, such amendment authorizes cities to further provide for the extension of such provisions to surviving spouses of elderly persons if such spouse is 55 years of age or older at the time of the elderly person's death;

WHEREAS, such amendment requires that, once authorized, such exemption or freeze may not be repealed; and

WHEREAS, the City Council of the City of Shoreacres, Texas, believes it would be in the best interest of the citizens of Shoreacres, Texas to provide for a tax freeze on the amount of property taxes on the homesteads of disabled individuals or individuals age sixty-five or older, beginning with tax year 2016.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SHOREACRES, TEXAS:

Section 1. Elderly and disabled homestead property tax exemption:

Forty thousand dollars (\$40,000.00) of the assessed taxable value of all residence homesteads, as defined by law, of all persons 65 years of age or older shall be exempt from ad valorem taxes levied by the City. The person claiming such exemption must file an exemption application form with the chief appraiser for each appraisal district in

which the property subject to the claimed exemption has situs pursuant to the provisions and time restraints of Texas Tax Code §11.43.

Sixty thousand dollars (\$60,000.00) of the assessed taxable value of all residence homesteads, as defined by law, of all persons who are disabled shall be exempt from ad valorem taxes levied by the City. The person claiming such exemption must file an exemption application form with the chief appraiser for each appraisal district in which the property subject to the claimed exemption has situs pursuant to the provisions and time restraints of Texas Tax Code §11.43.

Pursuant to Texas Tax Code §11.13(h), an eligible disabled person who is 65 or older may not receive both a disabled and an elderly residence homestead exemption but may choose either. A person may not receive an exemption under this section for more than one residence homestead in the same year.

- (a) Effective with tax year 2016, the total amount of ad valorem taxes imposed on the residence homestead of a person who is disabled or is sixty-five years of age or older shall not be increased while it remains the residence homestead of that person or that person's spouse who is disabled or sixty-five years of age or older.
- (b) If the person who is disabled or is sixty-five years of age or older dies in a year in which the person received a residence homestead exemption, the total amount of ad valorem taxes imposed on the residence homestead shall not be increased while it remains the residence homestead of that person's surviving spouse if the spouse is fifty-five years of age or older at the time of the person's death.
- (c) Notwithstanding subsections a) and b) taxes on the residence homestead may be increased to the extent the value of the homestead is increased by improvements other than repairs and other than improvements made to comply with governmental requirements.


Section 3. This ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Shoreacres, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed. Section five (5) of Ordinance 2015-190 is hereby repealed.

Section 4. If any provisions, section, exception, subsection, paragraph, sentence, clause or phrase of this ordinance or the application of same to any person or set of circumstances, shall for any reason be held unconstitutional, void or invalid, such invalidity shall not affect the validity of the remaining provisions of this ordinance or their application to other persons or sets of circumstances and to this end all provisions of this ordinance are declared to be severable.

Section 5. This Ordinance shall take effect on March 31, 2016, and applies only to ad valorem taxes imposed on or after that date.

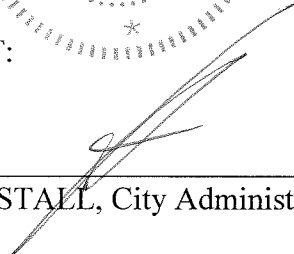
PASSED AND APPROVED ON THE 7th day of December, 2015.





RICK MOSES, Mayor
City of Shoreacres, Texas

ATTEST:



DAVID STALL, City Administrator/City Secretary

M/2		Yea	Nay	N/V	Absent
	R. Moses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Z	R. Adams	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	D. Jennings	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
M	J. McKown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	N. Schnell	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	M. Wheeler	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Passed / Failed



David Stall, City Secretary - Date

12.7.15