

ORDINANCE NO. 2021-09

AN ORDINANCE ESTABLISHING THE AMOUNT OF THE EXEMPTION FROM AD VALOREM TAXES FOR A PORTION OF THE APPRAISED VALUE OF RESIDENTIAL HOMESTEADS OWNED BY INDIVIDUALS WHO ARE DISABLED OR ARE 65 YEARS OF AGE OR OLDER AND ADOPTING A CEILING ON SUCH TAXES FOR INDIVIDUALS WHO ARE 65 YEARS OF AGE OR OLDER

PART 1. Council finds that Texas Tax Code Section 11.13(d) and (e) authorizes a partial exemption from ad valorem taxes on the appraised value of residential homesteads owned by individuals who are 50% or more disabled or are 65 years of age or older. Council previously adopted an exemption under Texas Tax Code Section 11.13(d) and (e) in the amount of \$8,000. Council finds that it is in the public interest to increase the amount of this exemption to \$25,000 at this time so that the tax can be properly calculated with the increased exemption amount for the tax year beginning January 1, 2021.

Part 2. Council finds that adoption of a tax ceiling which is allowed under 11.261 Texas Tax Code for the benefit of persons who are 65 years of age or older is in the public interest beginning January 1, 2021.

NOW THEREFORE: BE IT ORDAINED BY THE INGLESIDE CITY COUNCIL, INGLESIDE, TEXAS, THAT:

Section 1: Commencing with tax year 2021 the partial exemption allowed by Texas Tax Code Section 11.13(d) and (e) from ad valorem taxes for persons who are 50% or more disabled or are 65 years of age or older is hereby increased to \$25,000 of the appraised value of a residential homestead.

Section 2: The city may not increase the total annual amount of ad valorem taxes than it imposes on the residence homestead of an individual 65 years of age or older above the amount of taxes the city imposed on the residence homestead in the first tax year (other than a tax year preceding the tax year in which the city established the limitation described above) in which the individual qualified that residence homestead for the exemption provided by Section 11.13(c) for an individual 65 years of age or older.

PASSED AND APPROVED this 22ND day of June 2021, by 7 (ayes) to 0 (nays) with no abstentions by a vote of the Ingleside City Council, Ingleside, Texas.



Ronnie Parker, Mayor

Attest:



Sarah Wardinsky, City Secretary