**ORDINANCE NO. 2019-07**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF TALTY, TEXAS,**

**ADOPTING A HOMESTEAD EXEMPTION FOR PERSONS 65 YEARS OF AGE**

**AND OLDER; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Talty, Texas, finds it to be in the public interest to adopt an exemption from a portion of the assessed value of a residence homestead owned by a person 65 years of age or older as authorized by Texas Tax Code §11.13. Now Therefore

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF TALTY, TEXAS:**

**SECTION 1.** That pursuant to Texas Tax Code sec. 11.13(n), the amount of ten percent (“10%”) of the assessed value of a residence homestead owned by a person 65 years of age or older as of January 1 of the tax year shall be exempt from city ad valorem taxes if the owner of the residence homestead, or one of the spouses if the residence homestead is owned by a married couple, files an exemption application with the Kaufman County Appraisal District in accordance with Texas Tax Code sec. 11.43 and is determined by said District to qualify for said exemption. If the percentage set forth herein results in an exemption of less than $5,000.00 when applied to the particular residence homestead of a qualifying taxpayer, the qualifying taxpayer shall nevertheless be entitled to an exemption of $5,000.00 from the appraised value of the residence homestead.

 **SECTION 2**. That any person who makes a false affidavit in claiming a residence homestead exemption provided by this ordinance and who was determined to be qualified for said exemption based on the false information shall be subject to all penalties, interest, and attorney fees that may accrue for the failure to timely pay ad valorem taxes to the city pursuant to the Texas Tax Code, in addition to other applicable criminal and civil penalties.

**SECTION 3**. That for purposes of this ordinance, “residence homestead” shall have the meaning set forth in Texas Tax Code sec. 11.13(j)(1)..

 **SECTION 4**. That the homestead exemption provided for herein shall be available to qualified taxpayers commencing in the year 2019 for taxes assessed and imposed that year and all tax subsequent years until and unless the exemption is decreased or repealed.

**SECTION 5*.*** That should any sentence, paragraph, subdivision, clause, phrase or section of this ordinance be adjudged or held to be unconstitutional, illegal or invalid, the same shall not affect the validity of this ordinance as a whole, or any part or provision hereof other than the part so decided to be invalid, illegal or unconstitutional, and shall not affect the validity of the city’s ordinances as a whole.

**SECTION 6**. That this ordinance shall take effect immediately from and after its passage and the publication of the caption as the law in such cases provides.

**DULY PASSED** by the City Council of the City of Talty, Texas, on the 18th day of June, 2019.

 APPROVED:

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 Frank Garrison, Mayor

ATTEST:

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Sherry Bagby, City Secretary