



# City of League City, TX

300 West Walker  
League City TX 77573

## Text File

File Number: 25-0257

Agenda Date: 5/27/2025

Version: 1

Status: New Business

In Control: City Council

File Type: Agenda Item

Agenda Number: 9C.

### Title

Consider and take action on a resolution directing city staff to increase the senior (65 years or older) and/or disabled residential homestead tax exemption from \$100,000 to \$125,000 in the upcoming property tax rate ordinance (Mayor Pro Tem Cones, Mayor Long and Council Member Crews)

### ..Background:

If approved, this item will direct city staff to increase the senior and disabled residential homestead exemption from \$100,000 to \$125,000 in the FY2026 property tax rate ordinance to be adopted by City Council in September 2025.

City Council adopts the property tax rate each year after adoption of the annual budget. The property tax rate ordinance also includes each exemption (homestead, senior/disabled homestead, and senior/disabled ad valorem homestead freeze).

The 2024 ad valorem tax rate ordinance 2024-32 for FY2025, included the following:

“Pursuant to Section 11.13 of the Texas Tax Code, an individual who is sixty-five (65) years of age or older, or disabled (which is defined to mean under a disability for the purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance) is entitled to an exemption from the tax levied by this Ordinance upon his residential homestead in the amount of One-Hundred Thousand dollars (\$100,000) of the appraised value thereof.”

Based on existing properties at a property tax rate of \$0.369/\$100, increasing the senior and disabled homestead exemption from \$100,000 to \$125,000 is estimated to save the existing properties \$200,000 citywide. Based on the same data, the maximum amount of savings per homestead property would be \$92.25 a year, with the average savings estimated at \$42.40 per year. This is an approximation based on existing exemption properties from the FY2024 tax roll and the current property tax rate.

### Attachments:

1. Proposed Resolution

### FUNDING

{x} NOT APPLICABLE

### STRATEGIC PLANNING

{x} NOT APPLICABLE

**Motion: To amend that, in light of the action taken by state legislature increasing the school exemption to the sum of \$200,000 that the same be done in League City (increase from \$100,000 to \$200,000).**

APPROVED

MAY 27 2025

CITY COUNCIL

**RESOLUTION NO. 2025-107**