

RESOLUTION NO. 2025-

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

WHEREAS, the City Council adopts the property tax rate each year after adoption of the annual budget via the property tax rate ordinance; and

WHEREAS, the property tax rate ordinance includes each exemption (homestead, senior/disabled homestead, and senior/disabled ad valorem homestead freeze); and

WHEREAS, 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.”

WHEREAS, the City Council deems it in the best interest of the citizens of League City to increase the residential homestead tax exemption for seniors (65 years or older) and disable persons from \$100,000 to \$125,000.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LEAGUE CITY, TEXAS, as follows:

Section 1. The City Council hereby directs 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 for Fiscal Year 2026.

Section 2. All resolutions and agreements and parts of resolutions and agreements in conflict herewith are hereby repealed to the extent of conflict only.

Section 3. It is hereby found and determined that the meeting at which this resolution was passed was open to the public and that advance public notice of the time, place and purpose of said meeting was given as required by law.

PASSED AND APPROVED the ____ day of _____, 2025.

NICK LONG
Mayor

ATTEST:

DIANA STAPP
City Secretary

APPROVED AS TO FORM:

MICHELLE L. VILLARREAL
City Attorney