

ORDINANCE NO. 2017-23

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LEAGUE CITY, TEXAS, AMENDING ARTICLE I, OF CHAPTER 106, "TAXATION" OF THE LEAGUE CITY CODE OF ORDINANCES, BY ADDING A NEW SECTION 106-5 RELATING TO AN AD VALOREM TAX FREEZE FOR RESIDENTIAL HOMESTEAD PROPERTY OWNERS WHO ARE DISABLED OR 65 YEARS OF AGE OR OLDER; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of League City, Texas is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, as approved by the voters of the State of Texas at an election held on September 13, 2003, Article VIII, Section 1-b, subsection h, of the Texas Constitution allows municipalities and certain other taxing entities to establish an ad valorem tax freeze on residence homesteads of disabled individuals or individuals age sixty-five or older; and

WHEREAS, effective January 1, 2004, Section 11.261 of the Texas Tax Code governs the circumstances under which an individual is entitled to an ad valorem tax freeze; and

WHEREAS, in 2006 the City Council adopted Ordinance 2006-08 to implement an ad valorem tax freeze on residence homesteads of disabled individuals or individuals age sixty-five or older, but did not order the codification of said ordinance; and

WHEREAS, the City Council believes it would be in the best interest of the citizens of League City to readopt the tax freeze adopted by Ordinance 2006-08, which reduces the tax burden on retired persons with fixed incomes as well disabled veterans of the United States military, and provide for codification of this law so that individuals who are disabled or over age sixty-five can more readily access its provisions and claim its benefits; now therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEAGUE CITY, TEXAS, as follows:

Section 1. That Chapter 106, entitled *Taxation*, of the Code of Ordinances is hereby amended to add Section 106-5, which shall read as follows:

"Sec. 106-5. Residence homestead tax freeze for elderly or disabled persons.

- (a) 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 above said taxes imposed in 2006 while it remains the residence homestead of that person.

(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.

(d) As used in this section, the term "disabled" shall mean being under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance or its successor."

Section 2. That the City Secretary shall forward to the Comptroller of the State of Texas and the Tax Assessor-Collector for the City of League City by United States Certified Mail a certified copy of this ordinance upon passage.

Section 3. Savings. All rights and remedies which have accrued in favor of the City under this Ordinance and amendments thereto shall be and are preserved for the benefit of the City.

Section 4. Severability. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is for any reason held invalid, unconstitutional or otherwise unenforceable by any court of competent jurisdiction, such portion shall be deemed a separate, distinct, and independent provision and such holding shall not affect the validity of the remaining portions thereof.

Section 5. Repealer. This ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of League City, Texas, as amended, 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 6. Codification. It is the intent of the City Council of the City of League City, Texas, that the provisions of this Ordinance shall be codified in the City's official Code of Ordinances as provided hereinabove.

Section 7. Publication and Effective Date. The City Secretary shall cause this Ordinance, or its caption, to be published in the official newspaper of the City of League City, upon passage of such Ordinance. This Ordinance shall take effect upon passage.

PASSED first reading the 12th day of September, 2017

PASSED second reading the ____ day of _____, 2017

PASSED AND ADOPTED the ____ day of _____, 2017

PAT HALLISEY
Mayor

ATTEST:

DIANA M. STAPP
City Secretary

APPROVED AS TO FORM:

NGHIEM V. DOAN
City Attorney