

ORDINANCE NO. 2006-08

AN ORDINANCE AUTHORIZING THE TAX ASSESSOR-COLLECTOR OF THE CITY OF LEAGUE CITY TO ESTABLISH AN AD VALOREM TAX FREEZE ON RESIDENCE HOMESTEADS OF THE DISABLED AND OF THE ELDERLY AND THEIR SPOUSES

WHEREAS, by amendment to Article VIII, Section 1-b of the Constitution of the State of Texas, effective January 1, 2004, state law provides that the governing body of a county, city or town, or a junior college district by official action may provide that if a person who is disabled or is sixty-five (65) years of age or older receives a residence homestead exemption, the total amount of ad valorem taxes imposed on that homestead may not be increased while it remains the residence homestead of that person or that person's spouse who is disabled or sixty-five (65) years of age or older and receives a residence homestead exemption on the homestead; and

WHEREAS, effective January 1, 2004, the Texas Tax Code was amended to add Section 11.261 which sets forth the procedures under which a municipality or other applicable taxing entity may implement an ad valorem tax limitation authorized under Article VIII, Section 1-b of the Constitution of the State of Texas; and

WHEREAS, the City Council of the City of League City finds that it is in the best interest of the citizens of the City of League City to provide for the tax limitations authorized under Article VIII, Section 1-b of the Constitution of the State of Texas for homesteads of disabled individuals or individuals age sixty-five (65) years of age or older;

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

Section 1. The facts and opinions in the preamble of this ordinance are true and correct.

Section 2. That the City Council of the City of League City hereby adopts and establishes the ad valorem tax freeze on the residence homesteads of the disabled and of individuals age sixty-five (65) years of age or older, as authorized under Article VIII, Section 1-b of the Constitution of the State of Texas.

Section 3. That the Tax Assessor-Collector of the City of League City is hereby authorized to implement the necessary procedures for the tax limitations as set forth in Section 11.261 of the Texas Tax Code, utilizing the ad valorem tax year 2006 as a base valuation year.

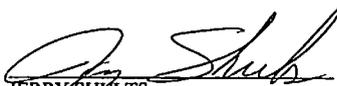
Section 4. This ordinance shall become effective after its approval and adoption by the City Council of the City of League City.

Section 5. All other ordinance or parts of ordinances inconsistent with the terms of this ordinance are hereby repealed; provided, however, that such repeal shall be only to the extent of such inconsistency and in all other respects this ordinance shall be cumulative of other ordinances regulating and governing the subject matter covered by this ordinance.

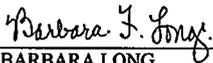
APPROVED first reading the 24th day of January, 2006.

APPROVED second reading the 14th day of February, 2006.

PASSED AND ADOPTED the 14th day of February, 2006.


JERRY SHULTS,
Mayor

ATTEST:


BARBARA LONG,
City Secretary