

**ORDINANCE NO. 2023-03**

**AN ORDINANCE OF THE CITY OF SPRING BRANCH, TEXAS, RELATING TO THE AMOUNT OF THE TAX EXEMPTION FOR THE TAX YEAR 2023 AND EACH YEAR THEREAFTER ON RESIDENCE HOMESTEADS OWNED BY PERSONS 65 YEARS OF AGE OR OLDER OR BY CERTAIN PERSONS WITH DISABILITIES AND THE RESIDENTIAL HOMESTEAD TAX EXEMPTION; CONTAINING FINDINGS AND OTHER PROVISIONS RELATING TO THE FOREGOING SUBJECT; PROVIDING FOR SEVERABILITY AND REPEALER; AND ESTABLISHING AN EFFECTIVE DATE.**

**WHEREAS**, Article VIII, Section 1-b of the Texas Constitution provides for homestead tax exemptions and limitations; and

**WHEREAS**, in accordance with such Constitutional authorization, the Legislature enacted Section 11.13 (d) of the Texas Tax Code allowing the governing body of certain taxing units to exempt the homestead of an adult who is disabled or is over 65; and

**WHEREAS**, further, Section 11.13 (n) of the Texas Tax Code provides that a governing body of the taxing unit may adopt a homestead exemption from taxation of a portion of the appraised value of a homestead; and

**WHEREAS**, the City of Spring Branch (“City”) previously adopted Ordinance No. 2023-02 relating to an homestead exemption for an adult who is disabled or is over 65; and

**WHEREAS**, the City desires to repeal Ordinance No. 2023-02 and adopt this Ordinance relating to an homestead exemption for an adult who is disabled or is over 65 and residential homestead property tax exemption.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COMMISSION OF THE CITY OF SPRING BRANCH, TEXAS:**

**SECTION 1. Incorporation of Recitals.** That the foregoing recitals are hereby found to be true and correct and are hereby adopted by the City Commission and made a part hereof for all purposes and findings of fact.

**SECTION 2. Exemptions Adopted.**

(a) There is hereby exempted from ad valorem taxes hereafter levied by the city a portion of the appraised value of residence homesteads of persons, married or unmarried, including those living alone, who are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance, or its successor, or of married or unmarried persons 65 years of age or older, including those living alone. The amount of the aforesaid exemption shall be \$50,000.00 for the tax year 2023 and for each year thereafter.

(b) The owner of a residence homestead shall be entitled to an exemption for the 2023 tax year and all future tax years, unless revised, from city ad valorem taxation of an amount equal to twenty percent (20%) or \$5,000 of the appraised value, whichever is greater.

**SECTION 3. Severability.** It is hereby declared that the sections, paragraphs, sentences, clauses, and phrases of this ordinance are severable and, if any phrase, clause, sentence, paragraph, or section of this ordinance shall be declared unconstitutional or invalid by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and section of this ordinance, because the same would have been enacted by the City Commission without the incorporation of any such unconstitutional phrase, clause, sentence, paragraph, or section.

**SECTION 4. Repealer.** All ordinances and parts thereof in conflict herewith are hereby expressly repealed insofar as they conflict herewith. Ordinance No. 2023-02 is hereby repealed and superseded by this Ordinance.

**SECTION 5. Effective Date.** This Ordinance shall become effective immediately from and after its passage and publication in accordance with the provisions of the Texas Local Government Code.

APPROVED this 30th day of June, 2023.

  
James Mayer, Mayor

ATTEST:

  
Terrie Barnes, City Clerk