

ORDINANCE NO. 2023-2

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; 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 permits the Legislature of the State of Texas to allow political subdivisions to grant exemptions to 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 sixty-five (65) years of age or older; and

WHEREAS, in accordance with such Constitutional authorization, the Legislature enacted Section 11.13 (d) of the 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, the City of Spring Branch (“City”) seeks to adopt an increase in its homestead exemption for an adult who is disabled or is over 65.

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. Exemption Adopted.

(a) Effective January 1, 2023, 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. Beginning January 1, 2023, the amount of the aforesaid exemption shall be \$50,000.00 for the tax year 2023 and for each year thereafter.


(b) A homestead exemption granted prior to January 1, 2023, for persons 65 years of age or older or those who are disabled under Federal Old-Age, Survivors, and Disability Insurance shall be valid for years prior to January 1, 2023, but after which time this Ordinance shall control.

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.

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 9TH day of MAY, 2023.



James Mayer, Mayor

ATTEST:

Terrie Barnes

Terrie Barnes, City Clerk