

ORDINANCE NUMBER 2012-1

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF SANTA CLARA, GUADALUPE COUNTY, TEXAS AUTHORIZING INDIVIDUALS, PERSONS 65 OR OLDER, AND DISABLED PERSONS, TO CLAIM EXEMPTIONS TO THE CITY AD VALOREM TAX ON PROPERTY LOCATED IN THE CITY OF SANTA CLARA, TEXAS AS AUTHORIZED BY THE TEXAS CONSTITUTION AND THE TEXAS PROPERTY TAX CODE.

WHEREAS, The City council of the City of Santa Clara, Texas has authority to set property tax rates within the city;

WHEREAS, The City Council of The City of Santa Clara, Texas has the authority to authorize and set Property Tax exemptions; and

WHEREAS, the City Council of the City of Santa Clara, Texas finds the need to offer certain property tax exemptions.

NOW, THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SANTA CLARA, TEXAS:

SECTION 1

THAT this section is adopted under the authority of Title 1, Subtitle C, Chapter 11, Subchapter B, §11.13 (d)

THAT, As used in this section, the term "disabled" means under a disability for purposes of receiving disability insurance benefits under the Federal Old Age, Survivors and Disability Insurance Act administered by the Social Security Administration, and shall include all conditions required for eligibility under said Act.

Disabled exemption granted.

Upon compliance with all requirements of this section and all other applicable laws and resolutions, seven thousand five hundred dollars **(\$7,500.00)** of the assessed value of the residence homestead of a disabled individual shall be exempt from ad valorem taxes levied by the city.

Effective date.

The exemption granted by this section shall be effective as to such residence homesteads as may qualify hereunder commencing with the 2013 tax year.

Limitations of exemption.

The exemption authorized hereby shall extend only to a residence homestead as same may be defined by the laws of the state. Such exemption shall be allowed only if the property in question is in fact a residence homestead of the applicant and such person meets the definition of disabled during the tax year.

Determinative date for exemption.

The exemption granted for an individual who is disabled is effective as of January 1 of the tax year in which such person qualifies for the exemption (meets the definition of "disabled") and applies to the entire tax year.

SECTION 2

THAT this section is adopted under the authority of Title 1, Subtitle C, Chapter 11, Subchapter B, §11.13 (d)

65 and older Exemption granted.

Upon compliance with all requirements of this section and all other applicable laws and resolutions, seven thousand five hundred dollars (**\$7,500.00**) of the assessed value of residence homestead of persons sixty-five (65) years of age or older shall be exempt from ad valorem taxes levied by the city.

Effective date.

The exemption granted by this section shall be effective as to such residence homesteads as may qualify hereunder commencing with the 2013 tax year.

Limitations of exemption.

The exemption authorized hereby shall extend only to a residential homestead as same may be defined by the laws of the state. Such exemptions shall be allowed only if the property in question is in fact a residential homestead of the applicant and such person has attained the age of sixty-five (65) during the tax year.

Determinative date for exemption.

The exemption for an individual sixty-five (65) years of age or older is effective as of January 1 of the tax year in which such person qualifies for the exemption (attains the age of sixty-five (65)) and applies to the entire tax year.

SECTION 3

THAT this section is adopted under the authority of Title 1, Subtitle C, Chapter 11, Subchapter B, §11.13 (n)

Homestead Exemption granted.

Upon compliance with all requirements of this section and all other applicable laws and resolutions, 10% of the assessed value of residence homestead of an individual shall be exempt from ad valorem taxes levied by the city. If the percentage set herein produces an exemption in a tax year of less than seven thousand five hundred dollars (\$7,500.00) when applied to a particular residence homesteads, the individual is entitled to an exemption of seven thousand five hundred dollars (\$7,500.00) of appraised value.

Effective date.

The exemption granted by this section shall be effective as to such residence homesteads as may qualify hereunder commencing with the 2013 tax year.

Limitations of exemption.

The exemption authorized hereby shall extend only to a residential homestead as same may be defined by the laws of the state. Such exemptions shall be allowed only if the property in question is in fact a residential homestead of the applicant during the tax year.

PASSED AND APPROVED this 27 day of August, 2012

Jeff Hunt, Mayor

ATTEST:

Donna White, City Secretary