

**CITY OF WILLOW PARK**  
**ORDINANCE NO. 519-04**

**AN ORDINANCE TO ESTABLISH AN AD VALOREM TAX LIMITATION ON RESIDENTIAL HOMESTEADS OF THE DISABLED AND OF THE ELDERLY AND THEIR SPOUSES; PROVIDED FOR IMPLEMENTATION AND AN EFFECTIVE DATE**

**WHEREAS**, the City of Willow Park is a municipal corporation organized under the laws of the State of Texas; and

**WHEREAS**, it is intent of the City of Willow Park (City) to protect the health, safety and welfare and well being of its citizens; and

**WHEREAS**, the 78<sup>th</sup> Session of the Texas Legislature, Regular Session, passed House Bill 136 (Acts 2003, 78<sup>th</sup> Leg., chpt. 396, §1 eff. Jan. 1, 2004) which authorized a limitation of the amount of municipal ad valorem tax that may be imposed on residential homestead of the disabled and of the elderly and their surviving spouses; and

**WHEREAS** the 78<sup>th</sup> Legislature, Regular Session, passed HJR 16, a Joint Resolution proposing a Constitutional Amendment, to authorize a city to establish ad valorem tax limitation on residential homesteads of the disabled and of the elderly and their spouses which was adopted by the voters of the State, as a constitutional amendment at an election on September 13, 2003 which amended Section 1-b, Article VIII of the TEXAS CONSTITUTION by adding a new subsection (h).

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WILLOW PARK, TEXAS:**

**SECTION 1. AUTHORITY**

The Mayor, or Mayor's designee, is hereby authorized and directed to implement the applicable provisions of this Ordinance.

**SECTION 2. DEFINITIONS**

The term "elderly", "disabled" and "surviving spouse" shall be defined herein in accordance with Article VIII, Section 1-b

"Residence Homestead Exemption", TEXAS CONSTITUTION.

**SECTION 3. RESIDENTIAL HOMESTEAD TAX LIMITATION**

- A. A person who is 65 years of age or older (elderly) shall receive a residential homestead exemption as prescribed or authorized by Article VIII, Section 1-b, subsection (h) of the TEXAS CONSTITUTION.
- B. The City may not increase the total amount of ad valorem taxes the City imposes on the residential homestead of a individual 65 years of age or older or disabled, above the amount of ad valorem taxes the City imposed on the residential homestead in the first tax year when the City established the exemption for an individual who qualified the residential homestead for an exemption as provided in §11.13(c), TEXAS TAX CODE for a disabled individual, an individual 65 years of age or older.

**SECTION 4. IMPROVEMENTS TO RESIDENTIAL HOMESTEAD**

If an individual makes improvements to the residential homestead other than repairs or other than improvements required to comply with governmental standards, the City may increase the amount of taxes on the residential homestead in the first year the value of the homestead is increased on the appraisal role because of the enhancement of the value caused by the improvements. The amount of the tax increase is determined by applying the current tax rate to the difference between the appraised value of the homestead with the improvements and the appraised value it would have had without the improvements.

SECTION 5. EXPIRATION

The limitation on a city ad valorem tax increase as provided by this ordinance expires on January 1 of a year where: (1) none of the owners of the structure qualifying for the exemptions provided in §11.13(c) TEXAS TAX CODE for a disabled individual or an individual 65 years of age or older, who own the structure when the limitation provided by this Section first takes effect, are using this structure as a residential homestead; or (2) none of the owners of the structure qualifies for the exemption provided by §11.13(c) TEXAS TAX CODE for disabled individual or an individual 65 years of age or older.

SECTION 6. EXEMPTION EXTENDED TO SURVIVING SPOUSES

If an individual who qualifies for a limitation on municipal ad valorem tax increase under this ordinance dies, the surviving spouse of the individual is entitled to the limitation on taxes imposed by the City on the residential homestead of the individual if: (1) the surviving spouse is disabled or is 55 years of age or older when the individual dies and the residential homestead of the individual is the residential homestead of the surviving spouse on the date the individual dies and remains the residential homestead of the surviving spouse.

SECTION 7. NOT REVOCABLE

The City Council of the City of Willow Park may not repeal or rescind the tax limitation established by this ordinance.

SECTION 8. SEVERANCE

If for any reason any section, paragraph, subdivision, clause, phrase or provision of this Ordinance shall be held invalid, it shall not affect any valid provisions of this or any other Ordinance of the City of Willow Park to which these rules and regulations relate.

SECTION 9. REPEALER

To the extent any other ordinance or resolution is inconsistent with the provisions herein it is hereby repealed and superceded by the provisions herein.

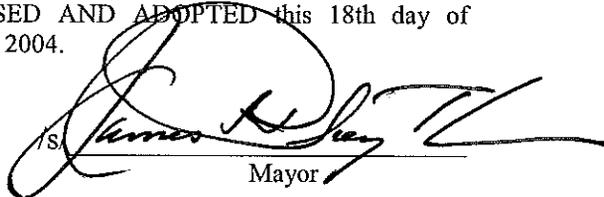
SECTION 10. RECITALS

The City Council hereby finds and declares all precatory language herein to be true and correct and approves and adopts the same herein as part of this Ordinance.

SECTION 11. EFFECTIVE DATE

This Ordinance shall take effect from and after the date of its adoption.

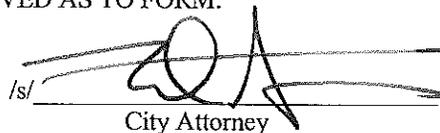
PASSED AND ADOPTED this 18th day of May, 2004.

/s/   
Mayor

ATTEST:

/s/   
City Secretary/Clerk

APPROVED AS TO FORM:

/s/   
City Attorney

The Willow Park City Council in acting on Ordinance No. 519-04, did on the 18th day of May 2004

vote as follows:

	<u>FOR</u>	<u>AGAINST</u>
James H. Poythress, Mayor	_____	_____
Scott Rule, Place 1	_____	_____
Terry Skaggs, Place 2	_____	_____
Brad Johnson, Place 3	_____✓	_____
Jason Ellerbusch, Place 4	_____✓	_____
Marvin Glasgow, Place 5	_____✓	_____