

**CITY OF WILLOW PARK**  
**ORDINANCE NO. 528-04**

**AN ORDINANCE PROVIDING FOR TEMPORARY REPEAL OF A HOMESTEAD EXEMPTION AMOUNT FOR PERSONS 65 YEARS OF AGE AND OLDER, AND ADOPTING AN EXEMPTION PERCENTAGE OF A RESIDENTIAL HOMESTEAD FOR AN ELIGIBLE PERSON, DISABLED OR 65 YEARS OF AGE OR OLDER, FOR TAX YEAR 2004; PROVIDING FOR THE DURATION OF THE PERCENTAGE EXEMPTION; AND, PROVIDING FOR 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 an 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); and

WHEREAS, the City did adopt Ordinance No. 519-04 on May 18, 2004, providing that the total amount of ad valorem taxes the City imposes on the residential homestead of an individual 65 years of age or older or disabled, shall not be increased above the amount of ad valorem taxes the City imposed on the residential homestead in the first tax year the City established the exemption; and

WHEREAS, the City did adopt Ordinance No. 523-04 on September 21, 2004 providing for

an ad valorem tax rate and levy of \$.22 per \$100 of assessed valuation on all taxable property within the corporate limits of the City; and

WHEREAS, it as the intent of the City Council that the amount of taxes paid by those individuals 65 years of age or older or disabled, to the City in tax year 2004 not be increased above the amount paid by them in tax year 2003; and

WHEREAS, interpretation of the implementation language of House Bill 136 (Acts 2003, 78<sup>th</sup> Leg., chpt. 396, § 1 eff. Jan. 1, 2004), has provided that the ad valorem tax rate and levy of 2004 is the first tax year, for purposes of the statute; and

WHEREAS, pursuant to § 11.13(d)-(e) TEX. TAX CODE, the City may exempt from taxation, a portion of the appraised value of a qualified residential homestead for a person who is disabled or is 65 years of age or older.

**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. EXEMPTION**

An individual who is disabled or is 65 years of age or older, is hereby granted an exemption from the City of Willow Park, Texas, 2004 ad valorem tax levy on 55% of the fair market value of their residential homestead. The fair market

value is the value established by the Parker County Appraisal District on January 1, 2004.

### SECTION 3. DURATION

The percentage exemption for an individual 65 years of age or older or disabled, on the fair market value of the residential homestead established January 1, 2004, shall be only for tax year 2004 to establish the amount of taxes imposed on the residential homestead in the first tax year, pursuant to § 11.261 (b), TEX. TAX CODE, and creates no continuing obligation for the City other than for the purposes herein stated, and may be repealed or decreased pursuant to § 11.13(f) TEX. TAX CODE, in the 2005 tax year.

### SECTION 4: NOTICE

The City Secretary is instructed to: (1) forward a certified copy of this Ordinance to the Parker County Appraisal District upon its adoption; (2) shall maintain a copy of the same as a public record available for inspection at the municipal offices of the City during regular business hours; and (3) shall cause the caption to be published in the official newspaper of the City.

### SECTION 5. DEFINITIONS

The terms "elderly" and "disabled" shall be defined herein in accordance with Article VIII, Section 1-b "Residence Homestead Exemption", TEX. CONSTITUTION.

### SECTION 6 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 7. REPEALER

All ordinances in conflict herewith be, and the same are, hereby repealed to the extent of such conflict; in particular, Ordinance No. 219-86 adopted July 8, 1986 by the City Council of the City of Willow Park, is hereby specifically repealed.

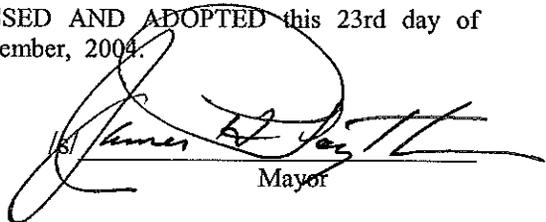
### SECTION 8. RECITALS

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.

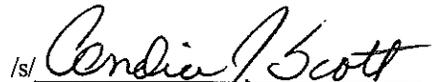
### SECTION 15. EFFECTIVE DATE

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

PASSED AND ADOPTED this 23rd day of November, 2004.

  
\_\_\_\_\_  
Mayor

ATTEST:

  
\_\_\_\_\_  
City Secretary/Clerk

APPROVED AS TO FORM:

  
\_\_\_\_\_  
City Attorney

The Willow Park City Council in acting on Ordinance No. 528-04, did on the 23rd day of November, 2004 vote as follows:

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