

**ORDINANCE NO. 20240625-014**

**AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF ANGLETON, TEXAS, ADOPTING A PERCENTAGE-BASED HOMESTEAD EXEMPTION FROM AD VALOREM TAXES AND AMENDING CHAPTER 24 TAXATION, ARTICLE III RESIDENCE HOMESTEAD EXEMPTIONS, SECTION 24-31 HOMESTEAD EXEMPTION FOR THE ELDERLY AND SECTION 24-32 HOMESTEAD EXEMPTIONS FOR CERTAIN DISABLED PERSONS OF THE CITY OF ANGLETON CODE OF ORDINANCES; PROVIDING FOR SEVERABILITY CLAUSE; PROVIDING FOR A PENALTY AND PROVIDING FOR REPEAL AND EFFECTIVE DATE.**

**WHEREAS**, Section 11.13(n) of the Texas Tax Code, Title 1. Property Tax Code, of the State of Texas authorizes the governing body of a taxing unit to adopt an exemption from taxation by such taxing unit of a percentage of the appraised value of a residence homestead of individuals; and

**WHEREAS**, the homestead exemption shall be adopted by the governing body of the taxing unit before July 1st; and

**WHEREAS**, if the percentage set by the taxing unit produces a homestead exemption in a tax year of less than \$5,000 when applied to a particular residence homestead, the individual is entitled to an exemption of \$5,000 of the appraised value; and

**WHEREAS**, pursuant to Section 11.13(d) of the Property Tax Code, the City has previously adopted a residence homestead property tax exemption for persons who are disabled and for persons who are sixty-five (65) years of age or older; and

**WHEREAS**, the current residence homestead property tax exemption for persons who are disabled and for persons who are sixty-five (65) years of age or older is fifty-five thousand dollars (\$55,000) and the Council desires to amend Chapter 24, Taxation, Article III. Residence Homestead Exemptions, Section 24-31 Homestead Exemption for the elderly, and Section 24-32 Homestead Exemption for certain disabled persons;

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

**SECTION 1.** All the facts recited in the preamble to this Ordinance are hereby found by the City Council to be true and correct and are incorporated herein by this reference and expressly made a part hereof, as if copied herein verbatim.

**SECTION 2.** Pursuant to Section 11.13(n) of the Texas Tax Code, Title 1. Property Tax Code the City Council hereby authorizes a percentage-based exemption from ad valorem taxes on the appraised value of the residence homestead in the amount of three and one-half percent (3 1/2%) of the appraised value

of the individual's residence homestead or a minimum of \$5,000, to be effective for the tax year beginning on January 1, 2024.

**SECTION 3.** City of Angleton, Texas Code of Ordinances, Chapter 24 Taxation, Article III. Residence Homestead Exemptions, Section 24-31 Homestead Exemption for the elderly is hereby amended and replaced with the following:

“Sec. 24-31. Homestead exemption for the elderly.

(a) Effective beginning with the 2024 tax year, the residence homestead exemption for persons 65 years of age or older shall be increased to \$60,000.00 of the assessed taxable value of all residence homesteads of those persons 65 years of age or older.

(b) Each person desiring such exemption shall file an application for such exemption with the chief appraiser of the Brazoria County Appraisal District pursuant to the requirements of Texas Tax Code, Title 1. Property Tax §11.43, with the exception that such exemption shall automatically apply to all such persons that have previously filed for a homestead exemption under the City of Angleton.

**SECTION 4.** City of Angleton, Texas Code of Ordinances, Chapter 24 Taxation, Article III. Residence Homestead Exemptions, Section 24-32 Homestead Exemption for certain disabled persons is hereby amended and replaced with the following:

“Sec. 24-32. Homestead exemption for certain disabled persons.

(a) Effective beginning with the 2024 tax year, the residence homestead exemption for persons 65 years of age or older shall be increased to \$60,000.00 of the assessed taxable value of all residence homesteads of each qualifying disabled person, as defined herein.

(b) “Disabled”, for purposes of qualifying for this exemption, shall mean under a disability for payment of insurance benefits under federal old-age, survivors, and disability insurance.

(c) Each person desiring such exemption shall file an application for such exemption with the chief appraiser of the Brazoria County Appraisal District pursuant to the requirements of Texas Tax Code, Title 1. Property Tax §11.43, with the exception that such exemption shall automatically apply to all such persons that have previously filed for a homestead exemption under the City of Angleton.

**SECTION 5.** Any person who violates or causes, allows, or permits another to violate any provision of this Ordinance shall be deemed guilty of a misdemeanor and, upon conviction thereof, shall be punished by a fine of not more than Five Hundred and No/100 Dollars (\$500.00). Each occurrence of any such violation of this Ordinance shall constitute a separate offense. Each day on which any such violation of this Ordinance occurs shall constitute a separate offense.

**SECTION 6.** All ordinances or parts of ordinances inconsistent with the terms of this ordinance

are hereby repealed; provided, however, that such repeal shall be only to the extent of such inconsistency and in all other respects this ordinance shall be cumulative of other ordinances regulating and governing the subject matter covered by this ordinance.

**SECTION 7.** In the event any clause, phrase, provision, sentence or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Angleton, Texas declares that it would have passed each and every part of the same notwithstanding the omission of any part thus declared to be invalid or unconstitutional, or whether there be one or more parts.

**SECTION 8.** This Ordinance shall be effective and in full force immediately upon its adoption and publication as required by law.

**SECTION 9.** It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, Chapter 551. Notice was also provided as required by Chapter 52 of the Texas Local Government Code.

**PASSED AND APPROVED THIS THE 25TH DAY OF JUNE 2024.**

CITY OF ANGLETON, TEXAS

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John Wright  
Mayor

ATTEST:

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Michell Perez, TRMC  
City Secretary