

ORDINANCE

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, AMENDING ORDINANCE NO. CSO#1857-09-2021 BY PROVIDING FOR A RESIDENTIAL HOMESTEAD EXEMPTION FROM THE AD VALOREM PROPERTY TAX OF THE CITY OF BURLESON, TEXAS, FOR THE 2023 TAX YEAR AND ALL FUTURE YEARS UNLESS REVISED AT AN AMOUNT EQUAL TO TWO PERCENT OF THE APPRAISED VALUE; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS CLAUSE; INCORPORATING THE RECITALS; FINDING THAT THE MEETING AT WHICH THIS ORDINANCE IS PASSED IS OPEN TO THE PUBLIC AS REQUIRED BY LAW; DECLARING AN EFFECTIVE DATE.

WHEREAS, the City of Burleson, Texas (the “City”) is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, the Texas Tax Code provides that the City Council may exempt from ad valorem taxation up to twenty percent (20%) percent of the appraised value of a residential homestead; and

WHEREAS, Section 11.13(n) of the Texas Tax Code states that if the exemption percentage set by the City produces an exemption in a tax year of less than \$5,000 when applied to a particular residential homestead, the taxpayer is entitled to an exemption of \$5,000 of the appraised value; and

WHEREAS, the City Council must adopt a homestead exemption before July 1st of the tax year the exemption is effective; and

WHEREAS, on September 13, 2021, the City Council adopted Ordinance No. CSO#1857-09-2021 providing for the owner of a residence homestead who makes application therefore an exemption for the 2022 tax year and all future tax years, unless revised, from City ad valorem taxation of an amount equal to the sum of one percent (1%) of the appraised value; and

WHEREAS, the City Council desires revise and amend Ordinance No. CSO1857-09-2021 by increasing the amount of the residence homestead exemption beginning tax year 2023; and

WHEREAS, the City Council desires to increase the exemption provided for in Ordinance No. CSO#1857-09-2021 and adopt a total two percent (2%) residential homestead ad valorem tax exemption pursuant to Section 11.13 of the Texas Tax Code for the tax year 2023 and all future years, unless such exemption is amended by City Council.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BURLESON, TEXAS, THAT:

Section 1

In addition to any other exemptions provided by state law or City ordinance, except for Ordinance No. CSO#1857-09-2021 which is hereby revised and amended, the owner of a residence homestead who

makes application therefore shall be entitled to an exemption for the 2023 tax year and all future tax years, unless revised, from City ad valorem taxation of an amount equal to the sum of two percent (2%) of the appraised value.

Section 2

Any and all ordinances, resolutions, rules, regulations, policies or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of conflict herewith.

Section 3

If any section, article, paragraph, sentence, clause, phrase or word in this Ordinance, or application thereto any person or circumstances is held invalid or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance; and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 4

All of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

Section 5

It is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public and that public notice of the time, place, and purpose of said meeting was given as required by law.

Section 6

This ordinance shall become effective immediately upon its passage and approval.

PASSED AND APPROVED:

First Reading: the _____ day of _____, 20____.

Final Reading: the _____ day of _____, 20____.

Chris Fletcher, Mayor
City of Burleson, Texas

ATTEST:

APPROVED AS TO FORM:

Amanda Campos, City Secretary

E. Allen Taylor, Jr., City Attorney