

## **AN ORDINANCE**

### **AN ORDINANCE OF THE CITY OF FAIR OAKS RANCH PROVIDING FOR AD VALOREM TAX EXEMPTIONS; PROVIDING FOR SEVERABILITY; PROVIDING FOR REPEAL OF CONFLICTING PROVISIONS.**

**WHEREAS**, Section 11.13 (n) of the Texas Tax Code provides that the City Council as the governing body of the City may adopt an exemption from taxation of a portion of the appraised value of a resident's homestead; and

**WHEREAS**, the City Council desires to amend the adopted homestead exemptions pursuant to that provision of the Texas Tax Code for the tax year 2022 and all future years, unless revised.

#### **BE IT ORDAINED BY THE CITY COUNCIL OF FAIR OAKS RANCH, TEXAS:**

**SECTION 1. AD VALOREM EXEMPTIONS.** The collection of the City of Fair Oaks Ranch property tax is based on the respective Appraisal Districts' certified appraised tax rolls and the following exemptions are authorized for the 2022 tax year and all years thereafter:

- a. Five Thousand Dollars (\$5,000) of the assessed value of all residence homesteads within the city limits of the City of Fair Oaks Ranch, Texas.
- b. The greater of Ten Percent (10%) or Fifty Thousand Dollars (\$50,000) of the assessed value of all residence homesteads of persons sixty-five (65) years of age or older, within the city limits of the City of Fair Oaks Ranch, Texas.
- c. The greater of Ten Percent (10%) or Fifty Thousand Dollars (\$50,000) of the assessed value of all residence homesteads of qualifying disabled persons, within the city limits of the City of Fair Oaks Ranch, Texas.

**SECTION 2. SEVERABILITY.** If any provision, section, subsection, clause or phrase of this Ordinance or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this Ordinance or its application to other persons or sets of circumstances shall not be affected thereby, it being the intent of City Council in adopting this Ordinance that no portion thereof or regulation contained herein, shall become inoperative or fail by reason of the unconstitutionality of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

**SECTION 3. REPEALER CLAUSE.** The provisions of this Ordinance shall be cumulative of all other ordinances or parts of ordinances governing or regulating the same subject matter as that which is covered herein, however, that all prior ordinances or parts of ordinances inconsistent or in conflict with any of the provisions of this ordinance are hereby expressly repealed to the extent that such inconsistency is apparent. This Ordinance shall not be construed to require or allow any act which is prohibited by any other ordinance.

**PASSED on first reading this 19<sup>th</sup> day of May 2022.**

**PASSED, APPROVED, and ADOPTED on second reading this 2<sup>nd</sup> day of June 2022.**

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Gregory C. Maxton, Mayor

ATTEST:

APPROVED AS TO FORM:

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Christina Picioccio, TRMC, City Secretary

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Denton, Navarro, Rocha, Bernal and Zech,  
City Attorney