

ORDINANCE NO. 311

**AN ORDINANCE
ENACTING A RESIDENCE HOMESTEAD TAX LIMITATION
FOR ELDERLY OR DISABLED INDIVIDUALS;
REPEALING ORDINANCES IN CONFLICT; AND PROVIDING FOR SEVERANCE**

WHEREAS, Article 8, Section 1-b(h), Texas Constitution provides for a cap on ad valorem taxes for any person who is disabled or is sixty-five (65) years of age or older who receives a residence homestead exemption; and

WHEREAS, In Section 11.262, Tax Code, the Legislature provided for such cap on ad valorem taxes for any person who is disabled or is sixty-five (65) years of age or older who receives a residence homestead exemption; and

WHEREAS, the Town Council of the Town of Fulton desires to enact such residence homestead tax limitation as provided above.

NOW, THEREFORE BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF FULTON, TEXAS:

Section 1. That the Fulton Town Code is hereby amended by adding a new section as Chapter 44, Taxation, Article II, Ad Valorem Property Taxes, Division 2, Homestead Exemption, Section 44.50 to read as follows:

“Sec. 44-50 Residence homestead tax limitation for elderly or disabled individuals.

- (a) There is hereby created and established a limitation on the amount of property taxes imposed by the Town of Fulton on the residence homesteads of disabled individuals or individuals age 65 or older.
- (b) The tax office shall appraise the property to which the limitation applies and calculate taxes as other property, but if the tax so calculated exceeds the limitation provided by Section 11.261, Tax Code, the tax imposed shall be the amount of the tax as limited by Section 11.261, Tax Code, except as otherwise may be provided by and subject to other provisions of said Section 11.261 of the Tax Code currently in effect or as may be amended.
- (c) This freeze shall become effective beginning with the 2022 tax year which will set the tax ceiling for future tax years.

Sec. 44-51 Definitions

The following definitions shall apply for purposes of Chapter 44, Article II, Division 2:

Disabled has the same meaning as set forth in Section 11.13(m)(1), Tax Code, as it currently exists or may be amended.

Residence homestead has the same meaning as set forth in Section 11.13(j)(1), Tax Code, as it currently exists or may be amended.

Tax Code means the Texas Tax Code, as it currently exists or may be amended.”

Section 2. Any previously adopted ordinance, resolution, rule, regulation or policy in conflict with this Ordinance is hereby repealed.

Section 3. If any provision, section, 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 shall not be affected thereby, it being the intent of the Town Council in adopting this Ordinance that no portion hereof, or provisions or regulations contained herein, shall become inoperative or fail by reason of any unconstitutionality of any other portion hereof, and all provisions of this Ordinance are declared severable for that purpose.

PASSED AND APPROVED this the 21st day of June, 2023.

TOWN OF FULTON

Kelli Cole, Mayor

ATTEST:

Stephanie Garcia, City Secretary