

**ORDINANCE No.**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LEON VALLEY, TEXAS, PROVIDING FOR AN EXEMPTION INCREASE EQUAL TO 20 PERCENT OF THE APPRAISED VALUE OF THE RESIDENCE HOMESTEAD OR THE STATUTORILY MANDATED MINIMUM OF \$5,000 FOR AN INDIVIDUAL AND A HOMESTEAD PROPERTY TAX EXEMPTION INCREASE FOR DISABLED PERSONS AND PERSONS 65 YEARS OF AGE OR OLDER TO \$50,000, EFFECTIVE FOR THE 2023 TAX YEAR; PROVIDING A DEFINITION FOR THE TERM DISABLED IN ACCORDANCE WITH LAW; PROVIDING FOR AN AMENDMENT TO CHAPTER 11 TAXATION, ARTICLE 11.02 PROPERTY TAX, AMENDING SECTIONS 11.02.001-11.03, ADDING SECTIONS 11.02.004-11.02.007 OF THE CITY CODE OF LEON VALLEY, TEXAS; PROVIDING FOR REPEALER; SEVERABILITY; SAVINGS; OPEN MEETING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

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**WHEREAS**, Texas Tax Code § 11.13 authorizes taxing units to increase a general residence homestead exemption that exempts up to twenty percent (20%) of the appraised value of the homestead of an individual from ad valorem real property taxation;

**WHEREAS**, the City desires to implement the policy proposal to increase the General Residence Homestead Exemption from .01 percent of the appraised value of the residence homestead to twenty percent of the appraised value of the residence homestead or the statutorily mandated minimum of \$5,000.00, effective January 1, 2023;

**WHEREAS**, Texas Tax Code § 11.13 authorizes taxing units to increase the homestead exemption for disabled persons and persons 65 years of age or older for a portion of the appraised value of their homesteads;

**WHEREAS**, the City desires to implement the policy proposal to increase the elderly and disabled persons homestead exemption from thirty thousand dollars (\$30,000.00) to fifty thousand dollars (\$50,000.00), effective January 1, 2023;

**WHEREAS**, changes to the City Code are required to conform to the applicable provisions of the City Code to the Texas Tax Code;

**WHEREAS**, the City has investigated and determined that it is in the best interest of its citizens to increase the amount of the residence homestead tax exemptions by adopting this Ordinance;

**WHEREAS**, the City has determined that the revision to the amount of the residence homestead tax exemptions promotes the public health, safety, and welfare; and

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEON VALLEY, TEXAS THAT:**

**SECTION 1.** The findings and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct and are hereby made a part of this Ordinance for all purposes and are adopted as a part of the judgment and findings of the City Council.

**SECTION 2.** The City of Leon Valley hereby increases a General Residence Homestead Exemption for an individual in an amount equal to 0.01 percent of the appraised value of the residence homestead to 20 percent of the appraised value of the residence homestead or the statutorily mandated minimum of \$5,000.00, commencing with the 2023 tax year that began on January 1, 2023.

**SECTION 3.** The City of Leon Valley hereby adopts an increase in the homestead property tax exemption from \$30,000.00 to \$50,000.00 in assessed valuation for disabled persons and persons 65 years of age or older, commencing with the 2023 tax year that began on January 1, 2023.

**SECTION 4.** "Disabled" means under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance.

**SECTION 5.** In accordance herewith, Chapter 11 Taxation, Article 11.02 Property Tax, Sections 11.02.001-11.03, adding Sections 11.02.004-11.02.007 of the City Code of the City of Leon Valley are hereby amended, in full, to read as follows:

**Sec. 11.02.001 - Assessor designated**

The county tax assessor-collector is hereby authorized and directed to act as the tax assessor of the city as provided by section 6.23(a) of Vernon's Tax Code.

**Sec. 11.02.002 - Assessment**

(a) All property in the city subject to taxation is to be assessed at the same value as it is assessed for taxing purposes by the Bexar Appraisal District.  
(b) All provisions of Vernon's Tax Code are hereby adopted to the full extent applicable.

**Sec. 11.02.003 - Goods in transit**

The goods in transit, as defined by Texas Tax Code section 11.253(a)(2), as amended by Senate Bill 1, enacted by the 82nd Texas Legislature in Special Session, shall remain subject to taxation by the city.

Sec. 11.02.004 – Exemption granted.

Upon compliance with all requirements of this Article and all other applicable laws and resolutions of the State and the City, the residence homestead of an individual shall be exempt from ad valorem taxes levied by the City in the amount equal to 20 percent of the appraised value of the residence homestead or the statutorily mandated minimum of \$5,000.00.

Sec. 11.02.005 - Exemption granted.

Upon compliance with all requirements of this article and all other applicable laws and resolutions, fifty thousand dollars (\$50,000.00) of the assessed value of residence homestead of persons sixty-five (65) years of age or older shall be exempt from ad valorem taxes levied by the city.

Sec. 11.02.006. Exemption granted.

Upon compliance with all requirements of this article and all other applicable laws and resolutions, fifty thousand dollars (\$50,000.00) of the assessed value of the residence homestead of a disabled individual shall be exempt from ad valorem taxes levied by the city.

Sec. 11.02.007. Effective date.

The exemption granted by this article shall be effective as to such residence homesteads as may qualify hereunder commencing with the 2023 tax year.

**SECTION 6. REPEALER CLAUSE.** The provisions of the Ordinance shall be cumulative of all other ordinances or parts of ordinances governing or regulating the same subject matter as that covered herein, provided, 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 by any other ordinance.

**SECTION 7. SEVERABILITY CLAUSE.** If any provision, section, sentence, clause, or phrase of this ordinance or application of the same to any person or set of circumstances is for any reason held to be unconstitutional, void, invalid, or unenforceable, 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 the City Council in adopting, and the Mayor in approving this Ordinance, that no portion thereof or provisions or regulation contained herein shall become inoperative or fall by reason of any unconstitutionally or invalidity of any portion, provision, or regulation.

**SECTION 8. SAVINGS CLAUSE.** The repeal of any ordinance or part of ordinances effectuated by the enactment of this ordinance shall not be construed as abandoning any action now pending under or by virtue of such ordinance or as discontinuing, abating, modifying or altering any penalty accruing or to accrue, or as affecting any rights of the City under any section or provisions of any ordinances at the time of passage of this ordinance.

**SECTION 9. EFFECTIVE DATE.** That this Ordinance shall take effect immediately from and after its passage and publication as required by law.

**SECTION 10. NOTICE OF MEETING CLAUSE.** 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, Chapter 551 of the Texas Government Code.

**PASSED AND ADOPTED** by an affirmative vote of \_\_\_ members of the City Council of the City of Leon Valley, Texas, this the \_\_\_ day of May, 2023.

**APPROVED**

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**CHRIS RILEY**  
MAYOR

Attest:

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**SAUNDRA PASSAILAIGUE, TRMC**  
City Secretary

Approved as to Form:

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**NICOLE WARREN**  
City Attorney