

ORDINANCE NO. 22-492

AN ORDINANCE OF THE CITY OF RICHWOOD, BRAZORIA COUNTY, TEXAS, PROVIDING THAT THAT NOT LESS THAN _____ THOUSAND DOLLARS OF THE ASSESSED VALUE OF THE RESIDENCE HOMESTEAD OF ALL PERSONS WHO ARE ONE HUNDRED (100) PERCENT DISABLED AS DETERMINED BY THE SOCIAL SECURITY ADMINISTRATION, AND WHO ARE UNDER AGE SIXTY-FIVE (65) SHALL BE EXEMPTED FROM AD VALOREM TAXES UNDER CERTAIN CONDITIONS; AND PROVIDING THE EFFECTIVE DATE HEREOF.

WHEREAS, The Texas Property Tax Code §11.13 (d) (1) states that any taxing body may offer an exemption from taxation of a portion of the appraised value of the residence homestead of an individual who is disabled or is 65 and older if the exemption is adopted by the governing body of the taxing unit; and,

WHEREAS, the Texas Property Tax Code §11.13 (e) provides that said exemption may not be less than Three Thousand (\$3,000).

WHEREAS, The City Council of the City of Richwood, Texas, wishes to grant the benefit of such exemption;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF RICHWOOD, TEXAS;

Section One: From and after January 1, 2022, _____ dollars of assessed value of residence homesteads of persons who are 100% disabled as determined by the Social Security Administration shall be exempt from taxation for all City purposes; provided, however, that where the ad valorem tax has been pledged for the payment of any debt, the taxing officers of the City shall have the authority to continue to levy and collect the tax against the homestead at the same rate as the tax so pledged until the debt is discharged, if cessation of the levy would impair the obligations of contract by which such debt was incurred and created.

Section Two: For purposes of this exemption, “residence homestead” means a structure (including a mobile home) or a separately secured and occupied portion of a structure (together with the land) not to exceed 20 acres and improvements in the residential occupancy of the structure, if the structure and the land and improvements have identical ownership) that:

1. Is owned by one or more individuals;
2. Is designed or adapted for human residence;
3. Is used as a residence; and
4. Is occupied as the principal residence by an owner who qualifies for the exemption.

Section Three: The provisions of this Ordinance shall become effective January 1, 2022.

PASSED AND ADOPTED, this 13th day of June, 2022.

Steven Boykin, Mayor

ATTEST:

Kirsten Garcia, City Secretary