

ORDINANCE NO. 2021-613

AN ORDINANCE OF THE CITY OF SMITHVILLE, TEXAS AMENDING CHAPTER 11 TAXATION, ARTICLE 11.200, SECTION 11.202, CODE OF ORDINANCES, CITY OF SMITHVILLE, TEXAS AMENDING THE AD VALOREM TAX EXEMPTION FOR RESIDENTIAL HOMESTEAD PROPERTY OWNERS OF THE CITY OF SMITHVILLE, TEXAS WHO ARE 65 YEARS OF AGE OR OLDER AND ESTABLISHING AN AD VALOREM TAX FREEZE; PROVIDING FOR SAVINGS, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Article VIII, Section 1b, Subsection (h) of the Texas constitution allows municipalities by official action to provide a limitation on municipal tax if a person is sixty-five (65) years of age or older receiving a residence homestead exemption; and

WHEREAS, Section 11.621 of the Texas Tax Code governs the procedure under which a municipality may implement a limitation of municipal tax on homestead of an individual 65 years of age or older; and

WHEREAS, the City Council of the City of Smithville, Texas finds and determines that providing an ad valorem tax limitation on the homesteads for individuals aged sixty-five (65) years or older beginning with tax year 2022 as outlined below:

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

SECTION I.

The findings set forth above are incorporated in the body of this ordinance as if fully set forth herein.

SECTION II.

That the Code of Ordinances of the City of Smithville, is hereby amended by adding to Section 11.202 entitled "Residence Homestead Tax Ceiling for Elderly or Disabled.", which shall read as follows:

(f) *Limitation on Ad Valorem Taxes.* From and after January 1, 2022, a limitation on the total amount of taxes that may be imposed by the City of Smithville shall be enacted on the residence homestead of an individual 65 years of age or older.

(g) *Repeal or rescind.* The governing body of the City of Smithville may not repeal or rescind a tax limitation established under Article VII, Section 1-b (h) of the Texas Constitution.

(h) *Incorporation of Texas Tax Code.* All of the terms and conditions as stated in Chapter 11, Section 261. Limitation of Municipal Tax on Homestead of the Elderly of the Texas Tax Code are incorporated herein.

SECTION III. Publication Clause

The City Secretary of the City of Smithville is hereby authorized and directed to publish the caption of this ordinance in the manner and for the length of time prescribed by law.

SECTION IV. Severability Clause

The provisions of this ordinance are severable, and if any sentence, section, or other parts of this ordinance should be found to be invalid, such invalidity shall not affect the remaining provisions, and the remaining provisions shall continue in full force and effect.

SECTION V. Repealing Clause

All ordinances and resolutions and parts thereof in conflict herewith are hereby expressly repealed insofar as they conflict.

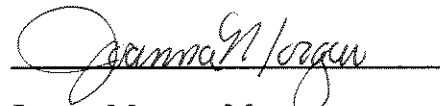
SECTION VI. Open Meetings Clause

The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this ordinance and the subject hereof were discussed, considered, and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

SECTION VII. Effective Date

This ordinance shall take effect and be in force from and after the date of the publication of the ordinance in the official newspaper of the City of Smithville.

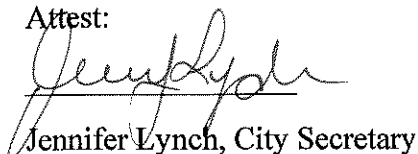
READ and **APPROVED** on the 8th day of **November**, 2021, at a meeting of the City Council of the City of Smithville, Texas at which a quorum was present and for which due notice was given pursuant to Section 551.00, et. seq., of the Texas Government Code.



Joanna Morgan, Mayor

Smithville, Texas

Attest:



Jennifer Lynch, City Secretary