



**ORDINANCE NO. 2009-09-03**

**AN ORDINANCE OF THE CITY OF WESTON, TEXAS, ADOPTING A LIMITATION ON THE AD VALOREM TAXATION OF RESIDENCE HOMESTEAD OF DISABLED INDIVIDUALS AND INDIVIDUALS OVER THE AGE OF SIXTY-FIVE (65) YEARS FOR TAX YEARS COMMENCING IN 2009; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALING CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS** the Texas Constitution has been amended to add a new Section 1-b(h) to Article VIII to provide a limitation on the amount of ad valorem taxes imposed on the residence homestead of disabled individuals and individuals over the age of sixty-five (65) years and the Texas Legislature has accordingly amended Chapter 11 of the Texas Property Tax Code to add a new Section 11.261 to effectuate the provisions of this constitutional amendment; and

**WHEREAS** the City Council of the City of Weston, Texas desires to adopt the limitation on such ad valorem taxes in accordance with the provisions of Article VIII, Section 1-b(h) of the Texas Constitution and Section 11.261 of the Texas Property Tax Code, as amended; and

**WHEREAS** the City Council of the City of Weston, Texas desires that the tax freeze described herein shall be applied in addition to any applicable tax exemption; Now, Therefore,

**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF WESTON, TEXAS:**

**SECTION 1.** That the total ad valorem taxes imposed by the City of Weston, Texas, on the residence homestead of qualifying disabled individuals and individuals sixty-five (65) years of age or older shall not be increased to an amount which exceeds the total amount of ad valorem taxes imposed on that individual's residence homestead in tax year 2009 or the first year that individual qualified that residence homestead for the exemption provided by Section 11.13(c) of the Texas Property Tax Code, whichever year is later. If the individual qualified that residence homestead for the exemption after the beginning of that first year and the residence homestead remains eligible for the exemption for the next year, and if the taxes imposed on the residence homestead in the next year are less than the amount of taxes imposed in that first year, the taxes imposed may not be subsequently increased on the residence homestead above the amount imposed in the year immediately following the first year in which the individual qualified that residence homestead for the

exemption. However, if an individual makes improvements to the individual's residence homestead, other than repairs and other than improvements required to comply with governmental requirements, the City may increase the amount of taxes on the homestead in the first year the value of the homestead is increased on the appraisal roll because of the enhancement of value by the improvements. The amount of the tax increase is determined by applying the current tax rate to the difference between the appraised value of the homestead with the improvements and the appraised value it would have had without the improvements. A limitation provided by this ordinance then applies to the increased amount of ad valorem taxes on the residence homestead until more improvements, if any, are made.

**SECTION 2.** The limitation granted herein shall expire if on January 1 of any tax year, (1) none of the owners of the structure who qualify for the exemption provided by Section 11.13(c) of the Texas Property Tax Code for a disabled individual or an individual 65 years of age or older and who owned the structure when the limitation provided by this section first took effect is using the structure as a residence homestead; or (2) none of the owners of the structure qualifies for the exemption provided by Section 11.13(c) of the Texas Property Tax Code for a disabled individual or an individual 65 years of age or older. If an individual who qualifies for a limitation on ad valorem taxes under this ordinance dies, the surviving spouse of the individual is entitled to the limitation on the residence homestead of the individual if: (1) the surviving spouse is disabled or is 55 years of age or older when the individual dies; and (2) the residence homestead of the individual is the residence homestead of the surviving spouse on the date that the individual dies; and remains the residence homestead of the surviving spouse.

**SECTION 3.** The provisions of Section 11.261 of the Texas Property Tax Code applicable to limitations on ad valorem taxes to qualifying disabled individuals and individuals sixty-five (65) years of age or older shall govern the administration, transfer,

expiration, and application of the limitation granted in this ordinance.

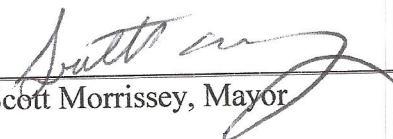
**SECTION 4.** That should any section paragraph, sentence, subdivision, clause, phrase or provision of this ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this ordinance as a whole or any part or provision hereof other than the part so decided to be unconstitutional, illegal, or invalid and shall not affect the validity of the remainder of this ordinance or any other provision of the Ordinances of the City of Weston.

**SECTION 5.** That all provisions of the ordinances of the City of Weston in conflict with the provisions of this Ordinance be and the same are hereby repealed, and all other provisions of the ordinances of the City of Weston not in conflict with the provisions of this Ordinance shall remain in full force and effect.

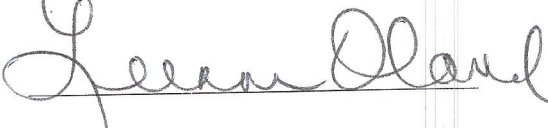
**SECTION 6.** That this Ordinance shall take effect immediately from and after its passage and the publication of the caption as the law in such cases provides.

**DULY PASSED** by the City Council of the City of Weston, Texas, on this 15<sup>th</sup> day of September 2009.

APPROVED:

  
\_\_\_\_\_  
Scott Morrissey, Mayor

ATTEST:

  
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APPROVED AS TO FORM:

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CITY ATTORNEY

