

**CITY OF SAGINAW, TEXAS
ORDINANCE NO. 2022-07**

AN ORDINANCE AMENDING SECTION 90-81, "HOMESTEAD EXEMPTION," OF CHAPTER 90, "TAXATION," OF THE SAGINAW CITY CODE TO INCREASE THE CITY OF SAGINAW'S RESIDENCE HOMESTEAD TAX EXEMPTION FOR PERSONS WHO ARE 65 YEARS OF AGE OR OLDER FROM \$50,000 TO \$100,000; PROVIDING THAT THE ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of Saginaw is a home rule city acting under its charter adopted by the electorate pursuant to Article XI, Section 5, of the Texas Constitution and Chapter 9 of the Local Government Code; and

WHEREAS, Section 11.13 of the Tax Code authorizes municipalities to exempt from taxation a portion of the assessed value of the residence homestead of persons 65 or older; and

WHEREAS, the City Council of the City of Saginaw has heretofore adopted an ordinance which exempts from property taxes \$50,000 of the assessed value of the residence homesteads of persons 65 or older; and

WHEREAS, the City Council of the City of Saginaw desires to increase the amount of such residence homestead tax exemption for persons 65 or older from \$50,000 to \$100,000.

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

SECTION 1.

Section 90-81, "Homestead exemption," of Article III, "Tax Exemptions," of Chapter 90, "Taxation," of the Saginaw City Code is hereby amended to read as follows:

"Section 90-81. Homestead exemption.

Pursuant to article VIII, section 1-b of the Texas Constitution, and V.T.C.A., Tax Code section 11.13, \$100,000 of the assessed value of residence homesteads of persons 65 years of age and older, as defined in V.T.C.A., Tax Code section 11.13 and V.T.C.A., Tax Code section 11.41, shall be exempt from city real property taxes when such taxes are levied

and approved by the city council upon owner's compliance with the following:

- (1) The residence owner shall be 65 years of age or older during the tax year;
- (2) The residence owner shall be an actual occupant of the homestead on which the exemption is claimed, within the provisions of V.T.C.A., Tax Code section 11.13;
- (3) The residence owner of the homestead shall submit to the chief appraiser an exemption application form as required by the V.T.C.A., Tax Code, showing that the person is qualified under subsection (1) of this section and is an occupant under subsection (2) of this section; and
- (4) Any other lawful requirements as may be included in the tax levy ordinance."

SECTION 2.

The larger exemption granted by this Ordinance shall be applicable to the tax year 2022 and all subsequent years.

SECTION 3.

This Ordinance shall be cumulative of all provisions of ordinances of the City of Saginaw, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinance, in which event the conflicting provisions of such ordinances are hereby repealed.

SECTION 4.

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph, or section of this Ordinance shall be found or declared to be void, invalid, or unconstitutional by the valid judgment or decree of any court or competent jurisdiction, such finding or declaration shall not affect any of the remaining phrases, clauses, sentences, paragraphs, or sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph, or section.

SECTION 5.

All rights and remedies of the City of Saginaw are expressly saved as to any and all violations of the provisions of the Saginaw City Code that have accrued at the time of the effective date of this Ordinance; and, as to such accrued violations and all pending litigation, both civil and criminal, whether pending in court or not, under such ordinances, same shall not be affected by this Ordinance but may be prosecuted until final disposition by the courts.

SECTION 6.

This ordinance shall be in full force and effect from and after its date of passage, and is so ordained.

PASSED AND APPROVED this 7th day of June, 2022.

Todd Flippo, Mayor

ATTEST:

Janice England, City Secretary

APPROVED AS TO FORM AND LEGALITY:

Bryn Meredith, City Attorney