

12
Copies
Meeting

ORDINANCE NO. 641

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ABILENE, TEXAS, AMENDING THE CITY CODE OF THE CITY OF ABILENE BY ADDING THERETO A NEW CHAPTER 33 ENTITLED "RESIDENCE HOMESTEAD EXEMPTION FOR PERSONS OVER THE AGE OF 65"; PROVIDING FOR SUCH EXEMPTION, EFFECTIVE DATE, APPLICATION FOR EXEMPTION, DETERMINATION OF TAX ASSESSOR-COLLECTOR, LIMITATIONS OF EXEMPTION AND DETERMINATIVE DATE FOR EXEMPTION; SUSPENDING THE RULE REQUIRING THE READING OF ORDINANCES ON TWO SEPARATE DAYS; AND DECLARING AN EMERGENCY.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ABILENE:

PART 1: That the City Code of the City of Abilene is hereby amended by adding thereto a new Chapter 33 as set out below:

CHAPTER 33
RESIDENCE HOMESTEAD EXEMPTION
FOR PERSONS OVER THE AGE OF 65

Sec. 33-1. Exemption.

Upon compliance with all requirements of this article and all other applicable laws and ordinances, \$3,000.00 of the assessed value of residence homesteads of persons 65 years of age or older shall be exempt from ad valorem taxes levied by the City of Abilene.

Sec. 33-2. Effective Date.

Such exemptions shall be effective as to residence homesteads as may qualify hereunder from and after January 1, 1973. Eligibility for such exemption shall be determined each year as of January 1 of such year.

Sec. 33-3. Application for Exemption.

The exemption provided for by this article shall not be allowed for the year of 1973 unless the person claiming such exemption shall file with the City Tax Assessor-Collector between the dates of April 16, 1973, and June 15, 1973. And all subsequent years the exemption shall not be allowed unless the person claiming such exemption shall file with the City Tax Assessor-Collector between January 1 and April 1 of the year for which such exemption is claimed, documentary proof of age satisfactory to the Tax Assessor-Collector, and a sworn claim for such exemption describing the property for which exemption

is sought on forms prescribed by the Tax Assessor-Collector, giving complete information as provided for by such forms. In the event of good cause shown to the satisfaction of the Tax Assessor-Collector, late applications may be accepted, but no later, in any event, than 10 days prior to time for submission of assessment rolls to the Board of Equalization. After the filing of such proof of age and claim for exemption, the Tax Assessor-Collector may, if he deems it necessary, require further information in order to determine eligibility for such exemption, which such information shall be provided by the applicant as a prerequisite to obtaining such exemption. Such application for exemption shall be made annually as provided for herein for each year that such exemption is sought.

Sec. 33-4. Determination of Tax Assessor-Collector.

After said application, all necessary proof and any other necessary information has been filed, the Tax Assessor-Collector shall determine eligibility for such exemption. The determination of the Tax Assessor-Collector shall be final and the property in question shall be placed on the tax rolls of the city in accordance with such determination. However, in the event the Tax Assessor-Collector should deny such application for exemption, notice shall be given to the applicant within 10 days of such determination and in any event no later than the submission of all assessment lists to the Board of Equalization. However, there shall be no appeal of the Tax Assessor-Collector's determination.

Sec. 33-5. Limitations of Exemption.

The exemption authorized hereby shall extend only to a residential homestead as same may be defined by the laws of the State of Texas. Such exemption shall be allowed only if the property in question is in fact the residential homestead of the applicant and such person has attained the age of 65 years on January 1 of the taxable year in question. Exemption shall be granted if one spouse has attained the age of 65 years on such applicable date even though the other has not attained such age.

Sec. 33-6. Determinative Date for Exemption.

January 1 of each tax year shall be the determinative date for eligibility for such exemption and qualification therefor shall be determined each year as of that date. Determination of eligibility for such exemption shall be for only the year in question with each subsequent year requiring application and determination of eligibility as provided herein. There shall be no proration of the exemption provided for in this article for any taxable year either in the event of qualification or disqualification of either any applicable person or property for such exemption after January 1 of the applicable year.

PART 2: That the City Council hereby finds that an emergency exists requiring suspension of the rule provided in Section 18 of the City Charter of the City of Abilene requiring ordinances to be read on two separate days in that persons qualifying for exemptions under this ordinance must comply with the ordinance within a certain period of time, and it is therefore necessary for the preservation of public welfare that said rule be, and is hereby suspended and this ordinance shall become effective and be in full force and effect from and after its passage on the first reading.


PASSED on this the 12th day of April, A. D. 1973.


MAYOR

ATTEST:


CITY SECRETARY

APPROVED:


CITY ATTORNEY

