

Ordinance amending Ordinance 17150 by increasing the exemption for ad valorem taxes for all qualified homesteads from 10% to 20% of assessed value but not less than \$5,000 for all qualified resident homesteads; and increasing the exemption for ad valorem taxes for persons' residence who are disabled or 65 years of age or older from \$50,000 as approved by the citizens of Corpus Christi on April 4, 1987 to \$62,500; Commencing Tax Year 2023; providing that this ordinance is cumulative; providing for an effective date; providing for severance; providing for publication; and providing for codification.

WHEREAS, on July 28, 1982, the City Council approved Ordinance 17150 adopting a qualified homestead exemption of 10% of assessed value or \$5,000 minimum as per section 11.13(n) of the Property Tax Code;

WHEREAS, On April 4, 1987, the citizens of Corpus Christi voted to approve an exemption of \$50,000 for those who are disabled and those who are 65 or older (ordinances 19692 and 026124);

WHEREAS, Texas Property Tax Code Section 11.13(d) provides that an individual who is disabled or is 65 or older is entitled to an exemption from taxation by a taxing unit of a portion of the appraised value of the residence homestead if the exemption is adopted either by the governing body of the taxing unit or by a favorable vote a majority of the qualified voters of the taxing unit; and

WHEREAS, Texas Property Tax Code Section 11.13(f) provides that once authorized, an exemption adopted as provided by Subsection 11.13 (d) may be repealed or decreased, or increased in an amount by the governing body of the taxing unit.

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

SECTION 1. From and after January 1, 2023, a family or single adult is entitled to an exemption from taxation by the City of Corpus Christi of 20 percent of the appraised value of their residence homestead, as defined in Texas Tax Code §11.13. If the percentage set by the taxing unit produces an exemption in a tax year of less than \$5,000 when applied to a particular residence homestead, the individual is entitled to an exemption of \$5,000 of the appraised value. *Texas Tax Code §11.13*

SECTION 2. From and after January 1, 2023, a person 65 years of age or older is entitled to an exemption from taxation by the City of Corpus Christi of \$65,000 of the appraised value of their residence homestead, as defined and limited in the Texas Tax Code.

SECTION 3. From and after January 1, 2023, a person who is disabled, as defined in §11.13 of the Texas Tax Code, is entitled to an exemption from taxation by the City of Corpus Christi of \$65,000 of the appraised value of their residence homestead, as defined and limited in the Texas Tax Code. An individual who is eligible both for the elderly exemption under Section 2 and the disability exemption under Section 3 may not receive both exemptions but may choose either.

SECTION 4. This ordinance is and shall be construed to be cumulative of all other ordinances on the same subject and merely adds the aforesaid exemption's increase upon proper application or qualification, as so provided in State law.

SECTION 5. This ordinance is effective upon passage.

SECTION 6. If, for any reason, any section, paragraph, subdivision, clause, phrase, word, or provision of this ordinance is held invalid or unconstitutional by final judgment of a court of competent jurisdiction, it shall not affect any other section, paragraph, subdivision, clause, phrase, word, or provision of this ordinance, for it is the declared intent of this City Council that every section, paragraph, subdivision, clause, phrase, word, or provision of this ordinance be given full force and effect for its purpose.

SECTION 7. Publication shall be made once in the official publication of the City of Corpus Christi by publishing the caption of the ordinance stating, in substance, the purpose of the ordinance.

SECTION 8. The various sections of this ordinance may be codified, and any provisions of this ordinance may be numbered, renumbered or relettered in the codification process.

SECTION 9. The City Secretary is hereby directed to notify the appraisal office of this action and of the terms of the exemption within 30 days after the date of adoption per Texas Tax Code §6.08.

That the foregoing ordinance was read for the first time and passed to its second reading on this the ____ day of _____, 2023, by the following vote:

Paulette Guajardo _____

Jim Klein _____

Roland Barrera _____

Mike Pusley _____

Sylvia Campos _____

Everett Roy _____

Gil Hernandez _____

Dan Suckley _____

Michael Hunter _____

That the foregoing ordinance was read for the second time and passed finally on this the ____ day of _____, 2023, by the following vote:

Paulette Guajardo _____

Jim Klein _____

Roland Barrera _____

Mike Pusley _____

Sylvia Campos _____

Everett Roy _____

Gil Hernandez _____

Dan Suckley _____

Michael Hunter _____

PASSED AND APPROVED on this the ____ day of _____, 2023.

ATTEST:

Rebecca Huerta
City Secretary

Paulette Guajardo
Mayor