

Ordinance amending Ordinance 17150 by increasing the exemption for ad valorem taxes for all qualified residence homesteads from 10% to 20% of assessed value commencing Tax Year 2024; 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 2024; and providing that this ordinance is cumulative and for an effective date, severance, publication, and 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 019692 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;

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Code Section 11.13(f) provides that once authorized, an exemption adopted as provided by Subsection 11.13 (d) may be repealed or decreased, or increased in an amount by the governing body of the taxing unit; and

WHEREAS, Texas Property Tax Code Section 11.13(n) provides that an individual is entitled to an exemption from taxation by a taxing unit of a percentage of the appraised value of his residence homestead if the exemption is adopted by the governing body of the taxing unit before July 1 in the manner provided by law for official action by the body and the percentage adopted by the taxing unit may not exceed 20 percent; now, therefore,

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

SECTION 1. From and after January 1, 2024, 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.

SECTION 2. From and after January 1, 2024, a person 65 years of age or older is entitled to an exemption from taxation by the City of Corpus Christi of \$62,500 of the appraised value of their residence homestead, as defined and limited in the Texas Tax Code.

SECTION 3. From and after January 1, 2024, 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 \$62,500 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. This ordinance is to be codified in Chapter 17 of the Corpus Christi Code of Ordinances, using the formerly reserved Sec. 17-23, and any provisions of this ordinance may be numbered, renumbered, or re-lettered in the codification process, to read as follows:

"Sec. 17-34. Property Tax Exemptions.

"(a) From and after January 1, 2024, 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.

"(b) From and after January 1, 2024, a person 65 years of age or older is entitled to an exemption from taxation by the City of Corpus Christi of \$62,500 of the appraised value of their residence homestead, as defined and limited in the Texas Tax Code.

"(c) From and after January 1, 2024, 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 \$62,500 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 subsection (b)

and the disability exemption under this subsection (c) may not receive both exemptions but may choose either.”

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