

ORDINANCE NO. 2022-0120A

AN ORDINANCE OF THE CITY OF WILMER, TEXAS, TO PROVIDE AN EXEMPTION ON THE RESIDENCE HOMESTEAD OF AN INDIVIDUAL WHO IS DISABLED OR AN INDIVIDUAL WHO IS SIXTY-FIVE YEARS OF AGE OR OLDER IN THE AMOUNT OF TWENTY- FOUR THOUSAND DOLLARS (\$24,000.00) ON THE ASSESSED VALUE; PROVIDING A SAVINGS CLAUSE AND A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council desires to exempt from taxation a portion of the appraised value of a residence homestead of an individual who is sixty-five years of age or older or an individual who is disabled, as authorized by the Tax Code; and

WHEREAS, Section 11.13 of the Texas Tax Code authorizes the City Council to exempt from City taxation a portion of the appraised value of a residence homestead; and

WHEREAS, the City Council desires to change the amount of the exemption for persons who are disabled or 65 or older from \$12,000 to \$24,000 beginning with the 2022 tax year (fiscal year beginning October 1, 2022).

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

SECTION 1. That there is hereby established for the tax year 2022 an exemption from taxation of twenty-four thousand dollars (\$24,000.00) of the appraised value of the residence homestead of an individual who is sixty-five (65) years of age or older or an individual who is disabled. "Disabled" means a person having a disability for purposes of payment of disability insurance benefits under the Federal Old Age Survivors and Disability Insurance Act.

SECTION 2. This ordinance shall take effect immediately from and after its passage, as the law in such cases provide.

DULY PASSED and approved by the City Council of the City of Wilmer, Texas, on this the 20th day of January, 2022.

ATTEST:




Mayra Ortiz, City Secretary

APPROVED:



Sheila Petta, Mayor

APPROVED AS TO FORM:



Michael B. Halla, City Attorney