

ORDINANCE NO. 2024-002

AN ORDINANCE OF THE CITY OF SANTA CLARA, TEXAS, RATIFYING THE PROPOSITION ON THE QUESTION OF “FREEZING” THE AD VALOREM TAXES IMPOSED BY THE CITY OF SANTA CLARA, TEXAS ON THE HOMESTEAD OF PERSONS WHO ARE DISABLED OR SIXTY-FIVE (65) YEARS OR OLDER; PROVIDING FOR DEFINITIONS, ADMINISTRATION, SAVINGS, REPEALER AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE

WHEREAS, Article VIII, Section 1-b, Subsection h of the Texas Constitution allows municipalities and other certain taxing entities to establish an ad valorem tax limitation on residence homesteads of disabled individuals or individuals age sixty-five or older; and,

WHEREAS, on or about January 30, 2024 the City received a petition in accordance with Texas Constitution, Article VIII, Section 1-b(h) for an election to “freeze” City of Santa Clara Taxes for 65 and older, and disabled; and

WHEREAS, on May 4, 2024 the City held an election in accordance with Texas Election Code with a proposition to “freeze” the ad valorem taxes imposed by the City on the homestead of persons who are disabled or sixty-five (65) years or older as authorized by Article VIII, Section 1, of the Texas Constitution; and

WHEREAS, the City Council of the City of Santa Clara, Texas has canvassed the results of said election, and the majority of the votes cast at the said election were in favor of the proposition; and

WHEREAS, the Texas Tax Code, Section 11.261, governs the procedure under which a municipality or other taxing entity may administer an established ad valorem tax freeze.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SANTA CLARA, TEXAS THAT:

Section 1. Findings

The foregoing recitals are hereby found to be true and correct and are hereby adopted by the City Council and made a part hereof for all purposes as findings of fact.

Section 2. Definitions

“Disabled” has the same meaning as set forth in the Texas Property Tax Code, Section 11.13(m)(1), as it currently exists or may be amended.

“Tax Freeze” has the meaning of the tax limitation on the total amount of taxes that may be imposed by the City on the residence homestead of a disabled individual or an individual 65 years of age or older under Section 1-b(h), Article VIII, Texas Constitution.

“Residence Homestead” has the same meaning as set forth in the Texas Property Tax Code, Section 11.13(j)(1), as it currently exists or may be amended.

“Tax Code” means the Texas Property Tax Code, as it currently exists or may be amended.

Section 3. Ratification of Residence Homestead Tax “Freeze”

The City Council of the City of Santa Clara, Texas hereby ratifies and adopts the following proposition that was approved and adopted by the qualified voters of the City on May 4, 2024:

“If a person who is disabled or is sixty-five (65) years of age or older receives a residence homestead exemption prescribed or authorized by Article VIII, Section 1 of the Texas Constitution, the total amount of ad valorem taxes imposed on that homestead by the city may not be increased while it remains the residence homestead of that person or that person's spouse who is disabled or sixty-five (65) years of age or older and receives a residence homestead exemption on the homestead.”

Section 4. Applicability and Administration of Residence Homestead Tax “Freeze”

The herein ratified and adopted proposition that was approved and adopted by the qualified voters of the City on May 4, 2024 shall be governed and administered according to Section 11.261 of the Texas Tax Code, as it currently exists or as may be amended.

Section 5. Severability.

If for any reason any one or more sections, sentences, clauses or parts of this ordinance are held invalid, such judgment shall not affect, impair or invalidate the remaining provisions of this ordinance, but it shall be confined in its operation to the specific sections, sentences, clauses or parts of this ordinance held invalid, the invalidity of any section, sentence, clause or part of this ordinance in one or more instances shall not affect or prejudice in any way the validity of this ordinance in other instances.

Section 6. Savings.

This Ordinance shall remain in full force and effect until repealed, save and except as amended.

Section 7. Repealer.

Every ordinance or parts of ordinances found to be in conflict herewith are hereby repealed.

Section 8. Open Meetings.

The City Council hereby finds and declares that written notice of the date, hour, place, and subject of the meeting at which this Resolution was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered, and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended.

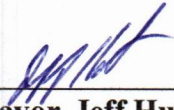
Section 9. Effective Date.

This Ordinance shall take effect immediately upon passage.

READ, APPROVED, and ADOPTED this 13th day of May 2024.

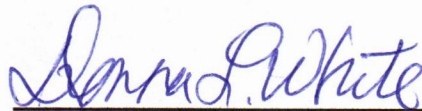
APPROVED:





Mayor, Jeff Hunt

ATTEST:



City Secretary, Donna L. White