

City of Houston, Texas, Ordinance No. 2022-454

AN ORDINANCE AMENDING SECTION 44-4 OF THE CODE OF ORDINANCES, HOUSTON, TEXAS, RELATING TO THE AMOUNT OF THE TAX EXEMPTION FOR THE TAX YEAR 2022 AND EACH YEAR THEREAFTER ON RESIDENCE HOMESTEADS OWNED BY PERSONS 65 YEARS OF AGE OR OLDER OR BY CERTAIN PERSONS WITH DISABILITIES; CONTAINING FINDINGS AND OTHER PROVISIONS RELATING TO THE FOREGOING SUBJECT; PROVIDING FOR SEVERABILITY; CONTAINING A SAVINGS CLAUSE; AND DECLARING AN EMERGENCY.

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WHEREAS, Article VIII, Section 1-b of the Texas Constitution permits the Legislature of the State of Texas to allow political subdivisions to grant exemptions to persons, married or unmarried, including those living alone, who are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance or its successor or of married or unmarried persons sixty-five (65) years of age or older; and

WHEREAS, in response to such Constitutional authorization, the Legislature enacted Section 11.13 (d) of the Tax Code allowing the governing body of certain taxing units to exempt the homestead of an adult who is disabled or is over 65; and

WHEREAS, from 2008 to 2012, the exemption for the homestead of an adult who is disabled or is over 65 was \$70,862; and

WHEREAS, from 2013 to 2014, the exemption for the homestead of an adult who is disabled or is over 65 was \$ \$80,000.00; and

WHEREAS, since 2015, the exemption for the homestead of an adult who is disabled or is over 65 has been \$ \$160,000.00; **NOW, THEREFORE**,

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BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HOUSTON, TEXAS, THAT;

Section 1. The findings contained in the preamble of this Ordinance are determined to be true and correct and are hereby adopted as a part of this Ordinance.

Section 2. Subsection (a) of Section 44-4 of the Code of Ordinances, Houston, Texas, is hereby amended to read as follows:

“(a) There is hereby exempted from all ad valorem taxes hereafter levied by the city a portion of the appraised value of residence homesteads of persons, married or unmarried, including those living alone, who are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance, or its successor, or of married or unmarried persons 65 years of age or older, including those living alone. Effective January 1, 2022, the amount of the aforesaid exemption shall be \$ \$260,000.00 for the tax year 2022 and for each year thereafter.”

Section 3. The City Council officially finds, determines, recites and declares that a sufficient written notice of the date, hour, place and subject of this meeting of the City Council was posted at a place convenient to the public at the City Hall of the City for the time required by law preceding this meeting, as required by the Open Meetings Law, Chapter 551, Texas Government Code and that this meeting has been open to the public as required by law at all times during which this Ordinance and the subject matter thereof have been discussed, considered and formally acted upon. The City Council further ratifies, approves and confirms such written notice and the contents and posting thereof.

Section 4. The City Attorney is hereby authorized to direct the publisher of the Code of Ordinances, Houston, Texas, (the “Code”) to make such nonsubstantive changes to the Code as are necessary to conform to the provisions adopted in this Ordinance, and also to make such changes to the provisions adopted in this Ordinance to conform them to the provisions and conventions of the published Code.

Section 5. If any provision, section, subsection, sentence, clause, or phrase of this Ordinance, or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this Ordinance or their application to other persons or sets of circumstances shall not be affected thereby, it being the intent of the City Council in adopting this

Ordinance that no portion hereof or provision or regulation contained herein shall become inoperative or fail by reason of any unconstitutionality, voidness or invalidity of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

Section 6. This Ordinance shall apply to City of Houston taxes levied for tax year 2022 and thereafter.

Section 7. There exists a public emergency requiring that this Ordinance be passed finally on the date of its introduction as requested in writing by the Mayor; therefore, this Ordinance shall be passed finally on that date and shall take effect immediately upon its passage and approval by the Mayor; however, in the event that the Mayor fails to sign this Ordinance within five days after its passage and adoption, it shall take effect in accordance with Article VI, Section 6, Houston City Charter.

PASSED AND ADOPTED this 8th day of June, 2022

APPROVED this 8th day of June, 2022

Sylvester Turner
Mayor of the City of Houston

Pursuant to Article VI, Section 6, Houston City Charter, the effective date of the foregoing Ordinance is _____.

City Secretary

Prepared by Legal Department _____
RH:jmb 5/19/2022 Assistant City Attorney

Requested by Tantri Emo, Chief Business Officer and Director, Finance Dept.
L.D. File No. 0342200056001