

ORDINANCE NO. 11194-2022

AN ORDINANCE OF THE CITY OF GRAND PRAIRIE, TEXAS, AMENDING CHAPTER 24 "TAXATION", SECTION 24-1.1 "HOMESTEAD EXEMPTION" OF THE CODE OF ORDINANCES TO INCREASE THE HOMESTEAD EXEMPTION TO THE GREATER OF TWELVE AND ONE HALF (12.5) PERCENT OF THE APPRAISED VALUE OR FIVE THOUSAND DOLLARS (\$5,000) OF ALL OWNER OCCUPIED RESIDENCES; CONTAINING A SAVINGS CLAUSE; REPEALING ALL ORDINANCES IN CONFLICT THEREWITH

WHEREAS, Ordinance 7694 was adopted on November 6, 2007 granting a Homestead Exemption for all persons owning the primary residence they are residing in; and

WHEREAS, the amount of the Homestead Exemption adopted in 2007 was the greater of 1% of the appraised value or \$5,000.00; and

WHEREAS, the Homestead Exemption was amended on February 7, 2017 and again on May 16, 2017 increasing the Homestead Exemption to the greater of 1% of the appraised value or \$10,000; and

WHEREAS, the Homestead Exemption was amended on June 18, 2019 increasing the Homestead Exemption to the greater of 7.5% of the appraised value or \$5,000; and

WHEREAS, the Homestead Exemption was amended on June 16, 2020 increasing the Homestead Exemption to the greater of 10% of the appraised value or \$5,000.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GRAND PRAIRIE, TEXAS THAT:

SECTION 1. Chapter 24, Section 24-1.1 of the Code of Ordinances is hereby amended to read as follows:

"Section 24-1.1 Homestead Exemption - Granted for all persons owning the primary residence they are residing in under the following conditions.

That pursuant to Section 11.13 of the Texas Tax Code, the greater of 12.5% of the appraised value or \$5,000 of the residential homestead of all persons shall be exempt from City ad valorem taxes when taxes are levied for the year 2022 and for all subsequent levies, upon the owner's compliance with the following requirements:

1. The owner shall primarily dwell in the residence claimed as homestead for the tax year claimed. If the owner claims in the same tax year a homestead exemption on any other property, regardless of its location, the homestead exemption shall be denied.
2. The owner of the residence homestead shall submit to the County Appraisal District of the County in which they reside before May 1 that the owner of the residence homestead used it as a primary residence in the tax year. An exemption, once allowed, need not be claimed in subsequent years; the exemption applies to the property until it changes ownership or the person's qualification for the exemption changes.
3. To receive an exemption, the eligibility for which is determined by the claimant's qualifications on January 1 of the tax year, a person required to claim an exemption must file a completed

exemption application form before May 1 and must furnish the information required by the form. A person who, after January 1 of a tax year, acquires a property that qualifies for an exemption covered by Section 11.42 of the Texas Tax Code must apply for the exemption for the applicable portion of that tax year before the first anniversary of the date the person acquires the property.

SECTION 2. It is further provided that in case a section, clause, sentence, or part of this Ordinance shall be deemed or adjudged by a Court of competent jurisdiction to be invalid, then such invalidity shall not affect, impair or invalidate the remainder of the ordinance.

SECTION 3. All ordinances or parts of ordinances in conflict herewith are specifically appealed.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF GRAND PRAIRIE, TEXAS, ON THIS THE 19TH DAY OF APRIL 2022.

APPROVED:

A handwritten signature in black ink, appearing to read 'Ron Jensen', written over a horizontal line.

Ron Jensen, Mayor

ATTEST:

APPROVED AS TO FORM:

City Secretary

City Attorney