

ORDINANCE NO. 22-F

AN ORDINANCE OF THE CITY OF ALVIN, TEXAS, AMENDING CHAPTER 22, TAXATION, OF THE CODE OF ORDINANCES OF THE CITY OF ALVIN, TEXAS, FOR THE PURPOSE OF AMENDING ARTICLE I, IN GENERAL, BY ADDING SECTION 22-1 PAYMENT OF TAXES AND PENALTIES; BY AMENDING SECTIONS 22-11 HOMESTEAD TAX EXEMPTION FOR THE ELDERLY, SECTION 22-11.1 HOMESTEAD TAX EXEMPTION FOR THE DISABLED; BY DELETING SECTIONS 22-4 ASSESSMENT OF BACK TAXES, 22-5, WHEN AND WHERE TAXES DUE AND PAYABLE, 22-6, TAX ROLLS, 22-7, DELINQUENT TAXES, 22-7.1, PAYMENT BY INSTALLMENT, 22-8, CERTIFICATION OF AMOUNT, 22-10, COLLECTOR'S FEE, 22-10.1, WAIVER OF INTEREST ON DELINQUENT TAX, AND 22-12, NOTICE TO PROPERTY OWNERS OF RAISE IN VALUE OF PROPERTY; REPEALING ALL ORDINANCES OR SECTIONS OF ORDINANCES IN CONFLICT; AND SETTING FORTH OTHER PROVISIONS RELATED THERETO.

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

Section 1. That Chapter 22, Taxation, of the Code of Ordinances, City of Alvin, Texas is hereby amended with the language as follows:

ARTICLE I. IN GENERAL

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Sec. 22-1. Payment of Taxes and Penalties

The provisions of state law applicable to municipalities shall apply to and govern the payment of taxes due and owing the city and penalties in connection therewith, to the same extent as if such provisions have been, by the terms hereof, made applicable to city taxes by ordinances of the city. The office of the city assessor-collector is being performed by Brazoria County through an interlocal agreement.

Secs. 22-2 – 22-10. Reserved

Sec. 22-11. Homestead tax exemption for the elderly.

From and after the adoption of this section, fifty-five thousand dollars (\$55,000.00) of the assessed value of the residence homesteads of persons sixty-five (65) years of age or older shall be exempt from all ad valorem taxes hereafter levied by the City of Alvin.

Sec. 22-11.1. Homestead tax exemption for the disabled.

- (a) From and after the adoption of this section, fifty-five thousand dollars (\$55,000.00) of the assessed value of the residence homesteads of disabled persons in whose name the property is assessed shall be exempt from all ad valorem taxes hereafter levied by the City of Alvin.
- (b) Joint or community owners of property may not each receive the same exemption provided by or pursuant to this section for the same residence homestead in the same year. An eligible disabled person who is sixty-five (65) years of age or older may not receive both a disabled and an elderly residence homestead exemption, as provided elsewhere in this chapter, but may choose either.

(Ord. No. 85-J, § 2, 8-22-85; Ord. No. 04-N, § 2, 4-15-04)

Sec. 22-12 – Reserved.

Sec. 22-13. - Local sales and use tax.

The City of Alvin, Texas, by majority vote of its governing body, hereby votes to retain the taxes authorized by the Municipal Sales and Use Tax Act (Texas Tax Code, Chapter 321) on the receipts from the sale, production, distribution, lease, or rental of, and the use, storage, or other consumption of gas and electricity for residential use, as authorized by Texas Tax Code § 321.105.

(Ord. No. 79-C, § 1, 5-10-79)

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Section 2. Code of Ordinances. It is the intention of the City Council that this ordinance shall become a part of the Code of Ordinances for the City of Alvin, Texas, and may be codified therein accordingly.

Section 3. Severability. Should any section or part of this Ordinance be held unconstitutional, illegal, invalid, or the application to any person or circumstance for any reasons thereof ineffective or inapplicable, such unconstitutionality, illegality, invalidity, or ineffectiveness of such section or part shall in no way affect, impair or invalidate the remaining portion or portions thereof; but as to such remaining portion or portions, the same shall be and remain in full force and effect and to this end the provisions of this Ordinance are declared to be severable.

Section 4. Incorporation into Code of Ordinances. The provisions of this ordinance shall be included and incorporated in the Code of Ordinances, City of Alvin, Texas, as an addition,

amendment thereto, and shall be appropriately renumbered to conform to the uniform numbering system of the Code.

Section 5. Effective Date. This Ordinance shall take effect immediately from and after its passage in accordance with the provisions of Chapter 52 of the *Texas Local Government Code* and the *City of Alvin Charter*.

Section 6. Open Meetings Act. It is hereby officially found and determined that the meeting at which this ordinance was passed was open to the public as required and the public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Chapter 551 of the *Texas Government Code*. Notice was also provided as required by Chapter 52 of the *Texas Local Government Code* and the *City of Alvin Charter*.

PASSED and APPROVED on the 17th day of February 2022.

THE CITY OF ALVIN, TEXAS

ATTEST

By: _____
Paul A. Horn, Mayor

By: _____
Dixie Roberts, City Secretary