

ORDINANCE NO. 1922-08-22

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF NACOGDOCHES, TEXAS, AMENDING CODE OF ORDINANCES SECTION 94-81 TO INCREASE THE EXEMPTION TO AD VALOREM PROPERTY TAXES FOR RESIDENCE HOMESTEADS OF ELDERLY PERSONS IN THE CITY OF NACOGDOCHES; PROVIDING FOR AN EFFECTIVE DATE OF THE EXEMPTION; PROVIDING FOR REPEALING, SAVINGS AND SEVERABILITY CLAUSES; AND PROVIDING FOR AN EFFECTIVE DATE OF THIS ORDINANCE.

WHEREAS, the City Council of the City of Nacogdoches, Texas ("Nacogdoches") has investigated and determined that it will be advantageous and beneficial to Nacogdoches and its inhabitants to amend the Code of Ordinances Section 94-81 to increase the exemption to ad valorem property taxes for residence homesteads of elderly persons in Nacogdoches as set forth below; and

WHEREAS, the Texas Property Tax Code Section 11.13(d) authorizes the City Council of the City of Nacogdoches, Texas ("City Council") to establish and/or increase exemptions to ad valorem property taxes for residence homesteads of elderly and disabled individuals; and

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

SECTION I

The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

SECTION II

Sec. 94-81 of Chapter 94 of the Code of Ordinances is amended to read as follows, with any struck through text being deleted and any underlined text being inserted into the Code:

Sec. 94-81. - Elderly persons.

Upon compliance with all applicable laws and ordinances, \$40,000.00 of the assessed value of residence homesteads of persons 65 years of age or older shall be exempt from ad valorem taxes levied by the city beginning with the 2022 tax year. This shall extend to all homeowners 65 years of age and older living in the city.

SECTION III

All ordinances, resolutions, or parts thereof, that are inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matter regulated.

SECTION IV

If any word, article, phrase, paragraph, sentence, clause, or provision of this Ordinance shall be held to be invalid or unconstitutional, such holding shall in no way affect other provisions or applications of this Ordinance which can be given effect without the invalid provision, and to this end the provisions of this Ordinance are declared to be severable.

SECTION V

All provisions of Chapter 94 of the Code of Ordinances of the City of Nacogdoches not specifically amended or repealed herein remain in full force and effect. This ordinance shall be and is hereby declared to be cumulative of all other ordinances of the City of Nacogdoches, and this ordinance shall not operate to repeal or affect any of such other ordinances except insofar as the provisions thereof might be inconsistent or in conflict with the provisions of this ordinance, in which event such conflicting provisions, if any, in such other ordinance or ordinances are hereby repealed.

SECTION VI

This Ordinance shall take effect immediately upon its passage.

SECTION VII

Proper Notice & Open Meeting. It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public as required and that 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.

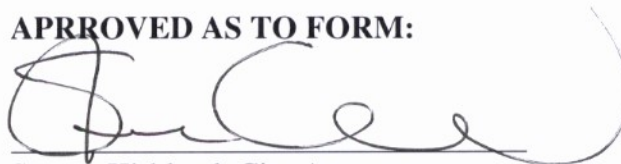
PASSED AND APPROVED, this the 2 day of August, 2022, by a vote of 4 (ayes) to 0 (nays) of the City Council of the City of Nacogdoches, Texas.

CITY OF NACOGDOCHES

By: 
JIMMY MIZE, Mayor

ATTEST:

Jan Vinson, City Secretary

APPROVED AS TO FORM:

Steven Kirkland, City Attorney

