

ORDINANCE NO. 3995-4-23

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, AMENDING THE CODE OF ORDINANCES OF THE CITY OF ALLEN, TEXAS, BY REDESIGNATING SECTIONS 2-7, 2-8 AND 2-9 AS SECTIONS 2-7(a), 2-7(b), AND 2-7(c), RESPECTIVELY; BY ADDING SUBSECTION (d) TO SECTION 2-7 ADOPTING A RESIDENCE HOMESTEAD EXEMPTION PURSUANT TO TAX CODE SECTION 11.13 (n); AND BY REDESIGNATING SECTION 2-10 AS SECTION 2-8; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Allen desires to adopt a residence homestead exemption pursuant to the Texas Constitution and V.T.C.A., Tax Code § 11.13 (n) the greater of five percent (5%) or Five Thousand and No/100 Dollars (\$5,000.00) of the appraised value of the residence homestead beginning tax year 2023 and continuing thereafter provided such person qualifies and makes application for the exemption in accordance with the Texas Property Tax Code; and

WHEREAS, the City Council finds it to be in the public interest to amend the Code of Ordinances of the City of Allen to combine all sections relating to residential homestead exemptions into a single section and to make other non-substantive conforming amendments.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY, TEXAS, THAT:

SECTION 1. Chapter 2 “Administration” Article I “General” of the Code of Ordinances of the City of Allen, Texas, is hereby amended as follows by renaming Section 2-7 as “Residence Homestead Exemptions” and redesignating Sections 2-7, 2-8, and 2-9 as Section 2-7(a), 2-7(b) and 2-7(c), respectively, adding subsection (d) to Section 2-7, adopting a residence homestead exemption pursuant to Texas Tax Code Section 11.13(n), and renumbering Section 2-10 “Credit Card and Debit Card Use Authorized for Payment of Fees, Fines, Court Costs, etc.” as Section 2-8:

“CHAPTER 2 – ADMINISTRATION

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Sec. 2-7. - Residence homestead exemptions.

(a) Residence homestead exemption for senior citizens. Pursuant to Article VIII, Section 1-b of the Texas Constitution and Section 11.13(d) of the Texas Property Tax Code, forty-five thousand dollars (\$45,000.00) of the appraised value of the residence homestead of an individual sixty-five (65) years of age or older shall be exempt from ad valorem taxation beginning with tax year 2007 and continuing thereafter, provided, however, such individual qualifies for and makes application for such exemption in accordance with the Texas Property Tax Code, as amended. Beginning with tax year 2009 and continuing thereafter fifty thousand dollars (\$50,000.00) of the appraised value of the residence homestead of an individual sixty-five (65) years of age or older shall be exempt from ad valorem taxation pursuant to Article VIII, Section 1-b of the Texas Constitution and Section 11.13(d) of the Texas Property Tax Code, as amended, provided, however, such individual qualifies for and makes application for such exemption in accordance with the Texas Property Tax Code, as amended.

(b) Residence homestead exemption for the disabled. Pursuant to Article VIII, Section 1-b of the Texas Constitution and Section 11.13(d) of the Texas Property Tax Code, twenty thousand dollars (\$20,000.00) of the appraised value of the residence homestead of an individual who is disabled shall be exempt from ad valorem taxation beginning with tax year 2005 and continuing thereafter, provided, however, such individual qualifies for

and makes application for such exemption in accordance with the Texas Property Tax Code, as amended. Beginning with tax year 2007 and continuing thereafter, twenty-five thousand dollars (\$25,000.00) of the appraised value of the residence homestead of an individual who is disabled shall be exempt from ad valorem taxation pursuant to Article VIII, Section 1-b of the Texas Constitution and Section 11.13(d) of the Texas Property Tax Code, as amended, provided, however, such individual qualifies for and makes application for such exemption in accordance with the Texas Property Tax Code, as amended.

(c) Residence homestead review. Beginning with tax year 2007 and continuing every two (2) years thereafter the finance director shall prior to April 1 of such tax years review the amount of annual residence homestead exemptions for the disabled and persons sixty-five (65) years of age or older and make appropriate recommendations to the city council to increase, decrease or leave unchanged such residence homestead exemptions.

(d) Pursuant to the Texas Constitution and V.T.C.A., Tax Code § 11.13 (n) the greater of five percent (5%) or Five Thousand and No/100 Dollars (\$5,000.00) of the appraised value of the residence homestead of an individual shall be exempt from City ad valorem taxes beginning tax year 2023, and continuing thereafter provided such person qualifies and makes application for the exemption in accordance with the Texas Property Tax Code.

Sec. 2-8. - Credit card and debit card use authorized for payment of fees, fines, court costs, etc.

(a) The municipal court clerk and any other municipal officer collecting fees, fines, court costs and other charges for the municipal court or other services for the city are hereby authorized to accept payment by credit card or debit card of any fee, fine, court cost, or other charge and to collect a fee for processing the payment by credit card or debit card.

(b) The processing fee will be in an amount equal to three (3) percent of the amount of the fee, fine, court cost and other charges being paid. The municipal officer collecting the processing fee shall deposit the fee in the general fund of the city.

(c) If payment by credit card or debit card is not honored for any reason by the credit card company by which the funds are drawn, a service charge from the person owing the fee, fine, court cost or other charge will be imposed. The service charge is in addition to the original fee, fine, court cost, or other charge and is for the collection of the original amount. The amount of the service charge shall be the same amount as the fee charged by the city for the collection of a check drawn on an account with insufficient funds. The municipal officer collecting a service charge shall deposit a service charge in the general fund of the city.

(d) An administrative fee established by resolution of the city council shall apply for providing access, collecting payments, or providing services through the Internet.”

SECTION 2. All provisions of the ordinances of the City of Allen, Texas in conflict with the provisions of this ordinance be, and the same are hereby, repealed, and all other provisions not in conflict with the provisions of this ordinance shall remain in full force and effect.

SECTION 3. Should any word, sentence, paragraph, subdivision, clause, phrase, or section of this ordinance, or the ordinances, as amended hereby, be adjudged or held to be void or unconstitutional, the same shall not affect the validity of the remaining portions of said ordinance or the ordinances of the City, as amended hereby, which shall remain in full force and effect.

SECTION 4. This Ordinance shall take effect immediately upon its passage and approval by the City, as the law and charter in such cases provide; and it is accordingly so ordained.

DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF ALLEN, COLLIN COUNTY TEXAS, ON THIS 11TH DAY OF APRIL 2023.

APPROVED:

Kenneth M. Fulk, MAYOR

APPROVED AS TO FORM:

ATTEST:

Peter G. Smith, CITY ATTORNEY
(TM 133786)

Shelley B. George, TRMC, CITY SECRETARY