

CITY OF SANDY OAKS, TEXAS

RESOLUTION NO. 2015-12

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SANDY OAKS, TEXAS ADOPTING TAX EXEMPTIONS FOR INDIVIDUALS WHO ARE DISABLED OR ARE SIXTY-FIVE YEARS OF AGE OR OLDER, FOR INDIVIDUALS ENTITLED TO A PERCENTAGE-BASED RESIDENCE HOMESTEAD, AND FOR DISABLED VETERANS.

WHEREAS, section 11.13(d) of the Tax Code authorizes the governmental body of a taxing unit to adopt a tax exemption of a portion of the appraised value of a residence homestead for individuals who are disabled or are 65 years of age or older as provided by the Tax Code; and

WHEREAS, section 11.13(n) of the Tax Code provides an individual is entitled to an exemption from taxation by a taxing unit of a percentage of the appraised value of his residence homestead if the exemption is adopted by the governing body of the taxing unit before July 1 in the manner provided by law for official action by the body and the City Council finds that it is in the public interest to establish a ten percent (10%) optional homestead exemption in accordance with section 11.13(n); and

WHEREAS, section 11.131 of the Tax Code provides that a disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead; and

WHEREAS, at its Regular Meeting on May 14, 2015, the City Council of the City of Sandy Oaks, Texas approved tax exemptions for individuals who are disabled or sixty-five years of age or older, for individuals entitled to a percentage-based residence homestead, and for disabled veterans and desires to incorporate the approved tax exemptions by resolution.

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SANDY OAKS, TEXAS:

Section 1. The City of Sandy Oaks adopts an exemption of Three Thousand Dollars (\$3,000.00) of the appraised value of residence homesteads of property owners sixty-five (65) years of age or older or who are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance, from all ad valorem taxes thereafter levied by the City. A person who is both disabled and sixty-five (65) years of age or older may not receive the homestead exemption for both qualifying as "65 years of age or older" and "disabled," but may choose either exemption.

Section 2. The City of Sandy Oaks adopts a tax exemption of ten percent (10%) of the appraised value of a person's residence homestead in accordance with section 11.13(n) of the Tax Code.

Section 3. The City of Sandy Oaks adopts a tax exemption for disabled veterans who receive from the United States Department of Veteran Affairs or its successor: (1) 100 percent disability compensation due to a service-connected disability, and (2) a rating of 100 percent disabled or of individual unemployability.

Section 4. Each person desiring such exemption shall file an application with the Bexar County Appraisal District, such application being in a form and filed at such time as shall be required by law.

Section 5. The adopted tax exemptions shall be effective for the tax year beginning January 1, 2015 and for all future years, unless and until the tax exemption is repealed or revised by the City Council.

Section 6. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this Resolution or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Resolution as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional.

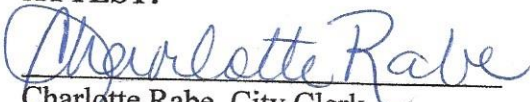
Section 7. This Resolution shall take effect immediately from and after the passage and approval of this Resolution.

PASSED AND APPROVED on this 11th day of June, 2015.

CITY OF SANDY OAKS, TEXAS


Earnest Gay, Mayor Pro Tem

ATTEST:


Charlotte Rabe, City Clerk