

CITY OF SANDY OAKS, TEXAS

RESOLUTION NO. 2022-162

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SANDY OAKS, TEXAS APPROVING AN INCREASE IN TAX EXEMPTIONS FOR INDIVIDUALS ENTITLED TO A PERCENTAGE-BASED RESIDENCE HOMESTEAD, FOR INDIVIDUALS WHO ARE DISABLED, AND FOR INDIVIDUALS WHO ARE SIXTY-FIVE YEARS OF AGE OR OLDER COMMENCING WITH THE 2022 TAX YEAR THAT BEGAN ON JANUARY 1, 2022.

WHEREAS, by Resolution No. 2015-12, the City Council of the City approved tax exemptions for individuals entitled to a percentage-based residence homestead, for individuals who are disabled or are sixty-five years of age or older, and for disabled veterans; and

WHEREAS, the Texas Tax Code section 11.13 authorizes taxing units to increase a general residence homestead exemption that exempts up to twenty percent (20%) of the appraised value of the homestead of an individual from ad valorem real property taxation; and

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 fifteen percent (15%) optional homestead exemption in accordance with section 11.13(n); and

WHEREAS, the Texas Tax Code section 11.13 authorizes taxing units to increase the homestead exemption for persons 65 years of age or older for a portion of the appraised value of their homesteads and the City desires to increase the Elderly Homestead Exemption from Three Thousand Dollars (\$3,000.00) of the appraised value of residence homesteads of property owners sixty-five (65) years of age or older from all ad valorem taxes thereafter levied by the City to Fifteen Thousand Dollars (\$15,000.00) effective January 1, 2022; and

WHEREAS, the Texas Tax Code section 11.13 authorizes taxing units to increase the homestead exemption for disabled person for a portion of the appraised value of their homesteads and the City desires to approve to increase the Disabled Person Exception from Three Thousand Dollars (\$3,000.00) of the appraised value of residence homesteads of property owners 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, to Fifteen Thousand Dollars (\$15,000.00) effective January 1, 2022;

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

Section 1. The City Council of the City of Sandy Oaks hereby adopts the aforementioned findings and determinations which are fully incorporated herein by reference.

Section 2. The City of Sandy Oaks hereby increases a General Residence Homestead Exemption for an individual in an amount equal to ten percent (10%) of the appraised value of the residence homestead to fifteen percent (15%) of the appraised value of the residence homestead or the statutorily mandated minimum of \$5,000.00, commencing with the 2022 tax year that began on January 1, 2022.

Section 3. The City of Sandy Oaks hereby adopts an increase in the homestead property tax exemption from Three Thousand Dollars (\$3,000.00) to Fifteen Thousand Dollars (\$15,000.00) in assessed valuation for property owners sixty-five (65) years of age or older from all ad valorem taxes thereafter levied by the City, commencing with the 2022 tax year that began on January 1, 2022. 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 4. The City of Sandy Oaks hereby adopts an increase in the homestead property tax exemption from Three Thousand Dollars (\$3,000.00) to Fifteen Thousand Dollars (\$15,000.00) in assessed valuation for property owners 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, commencing with the 2022 tax year that began on January 1, 2022. 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 5. 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 6. The adopted tax exemptions shall be effective for the 2022 tax year beginning January 1, 2022 and for all future years, unless and until the tax exemption is repealed or revised by the City Council.

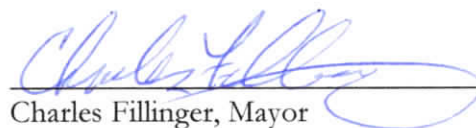
Section 7. In the event any section, paragraph, subdivision, clause, phrase, provision, sentence, or part of this Resolution or the application of the same to any person or circumstance shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not 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 8. All City resolutions or parts of resolutions inconsistent or in conflict herewith, to the extent of such inconsistency or conflict are hereby repealed.

Section 9. This Resolution shall take effect immediately from and after the passage and approval of this Resolution.

PASSED AND APPROVED on this 23rd day of June 2022.

CITY OF SANDY OAKS, TEXAS


Charles Fillinger, Mayor

ATTEST:


Katherine Yelton, City Secretary