

ORDINANCE No. 019-79

AN ORDINANCE EXEMPTING \$3,000.00 OF ASSESSED VALUATION OF RESIDENTIAL HOMESTEADS OF PERSONS 65 YEARS OF AGE OR OLDER FROM CITY OF ORCHARD AD VALOREM TAXATION; SETTING THE EFFECTIVE DATE OF THE ORDINANCE; PROVIDING FOR REQUIREMENTS FOR ELIGIBILITY, FORM AND CONTENT OF APPLICATION FOR EXEMPTION AND DETERMINATION OF ELIGIBILITY BY THE TAX ASSESSOR COLLECTOR; LIMITING THE EXEMPTION TO RESIDENTIAL HOMESTEADS TO PERSONS 65 YEARS OF AGE OR OLDER; AND SETTING A DATE FOR EACH YEAR ON WHICH ELIGIBILITY SHALL BE DETERMINED.

BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF ORCHARD, STATE OF TEXAS:

SECTION ONE: EXEMPTION. Upon compliance with all requirements of this section and all other applicable laws and ordinances, \$3,000.00 of assessed value of residential homestead of persons 65 years of age or older shall be exempt from Ad Valorem Taxes levied by the City of Orchard.

SECTION TWO: EFFECTIVE DATE. Such exemption shall be effective as to such residential homesteads as may qualify hereunder from and after January 1, 1980. Eligibility for such exemption shall be determined each year as of January 1 of such year.

SECTION THREE: APPLICATION FOR EXEMPTION. The exemption provided for by this section shall not be allowed unless the person claiming such exemption shall file with the city Tax Assessor Collector between January 1 and April 1 of the year for which such exemption is claimed, documentary proof of age satisfactory to the Tax Assessor Collector and a sworn claim for such exemption describing the property for which such exemption is sought on forms prescribed by the Tax Assessor Collector, giving complete information provided for by such forms. In the event of good cause shown to the satisfaction of the Tax Assessor Collector, late application may be accepted by no later, in any event, than ten (10) days prior to the time for submission of assessment roles to the Board of Equalization. After the filing of such proof of age and claim for exemption, the Tax Assessor Collector may, if he deems it necessary, requests further information in order to determine eligibility for such exemption, which such information shall be provided by the applicant as a pre-requisite to obtaining such exemption. Such application for exemption shall be made annually for each year that such exemption is sought.

SECTION FOUR: DETERMINATION OF TAX ASSESSOR COLLECTOR. After said application, all necessary proof and necessary information has been filed, the Tax Assessor Collector shall determine eligibility for such exemption. The determination of the Tax Assessor Collector shall be final and the property in question shall be placed on the tax roles of the city in accordance with such determination. However, in the event the Tax Assessor Collector should deny such application for exemption, notice shall be given to the applicant within ten (10) days of such determination and in any event no later than the submission of all assessment lists to the Board of Equalization. However, there shall be no appeal of the Tax Assessor Collector's determination.

SECTION FIVE: LIMITATION OF EXEMPTION. The exemption authorized hereby shall extend only to a residential homestead as same shall be defined by the laws of the State of Texas. Such exemption shall be allowed only if the property in question is in fact the residential homestead of the applicant and such person has attained the age of 65 years on January 1, of the taxable year in question. The exemption shall be granted if one spouse has attained the age of 65 years on such application date even though the other has not attained such age.

SECTION SIX: DETERMINATION DATE FOR EXEMPTION. January 1 of each tax year shall be for determination of eligibility for such exemption and qualification therefor shall be determined each year as of that date. The determination of eligibility for exemption shall be for only the year in question with each subsequent year requiring application and determination of eligibility is provided herein. There shall be no proration of the exemption provided for in this section for any taxable year either in the event of qualification or disqualification of either any applicable person or property for such exemption after January 1 of the applicable year.

SECTION SEVEN: DECLARING AND EMERGENCY. Whereas, an emergency is apparent for the immediate preservation of order, health, safety and general welfare of the citizens of the City of Orchard that requires this ordinance to become effective immediately; therefore, this ordinance shall be effective from and after the date of its passage and approval.

19 79. PASSED AND APPROVED, this the 12 day of December,

ATTEST:

APPROVED:

Aimee Bollom  
CITY SECRETARY

Gloria Pliva  
MAYOR