

ORDINANCE NO. 990708.001

AN ORDINANCE OF THE VILLAGE OF BEAR CREEK, TEXAS, CREATING A HOMESTEAD EXEMPTION FOR AD VALOREM TAXES FOR PERSONS OVER THE AGE OF 65; PROVIDING OPEN MEETINGS AND SEVERABILITY CLAUSES; AND ESTABLISHING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE VILLAGE OF BEAR CREEK, TEXAS, THAT:

Section 1. Exemption. An exemption to Village of Bear Creek ad valorem taxes shall be available the qualifying persons under the following criteria:

(a) Qualifying persons. A person who is 65 years of age or older is entitled to an exemption from City ad valorem taxation of \$10,000.00 of the appraised value of the person's residence homestead as that term is defined by the state constitution.

(b) Eligibility. The exemption will not attach to any residence homestead until and unless the owner thereof or his duly authorized agent or attorney has applied at the tax office for the exemption completely executing the application.

(c) Application. The exemption must be applied for and must be approved by the chief appraiser of the appraisal district in accordance with state law and include an affirmative statement that the applicant is sixty-five (65) years of age or older, is owner of the property for which the exemption is sought, applicant resides on the property, a description of the property, the names and ages of persons residing upon the property, a designation that the property is homesteaded under constitutional and laws of the state, the application is signed by applicant or attorney in fact and acknowledged by a clerk of the tax office;

(d) Restriction. The exemption may not be compounded for joint or community owners of a single homestead and may not be added to other exemptions.

Section 2. Severability. Should any section or part of this ordinance be held unconstitutional, illegal, or invalid, or the application to any person or circumstance for any reasons thereof ineffective or inapplicable, such unconstitutionality, illegality, invalidity, or ineffectiveness of such section or part shall in no way affect, impair or invalidate the remaining portion or portions thereof; but as to such, remaining portion or portions, the same shall be and remain in full force and effect and to this end the provisions of this ordinance are declared to be severable.

Section 3. Effective Date. This ordinance shall take effect immediately from and after its passage and publication in accordance with the provisions of the *Tex. Lac. Gov't. Code*.

Section 4. Open Meetings. It is hereby officially found and determined that the meeting at which this ordinance is 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, *Chapt. 511, Tex. Gov't. Code.*

First Reading **PASSED AND APPROVED** this the 13 day of May, 1999.

Second Reading **PASSED AND APPROVED** this the 10 day of June, 1999.

Revision of Paragraph B **PASSED AND APPROVED** this the 8 day of July, 1999.

City of Village of Bear Creek, Texas

/s/ Kathryn Rosenbluth, Mayor

ATTEST:

/s/ Kathryn Rosenbluth, Acting City Secretary