

2017-2018 BUDGET QUESTION
Response to Request for Information

DEPARTMENT: Financial Services – Budget Office

REQUEST NO.: 27

REQUESTED BY: Tovo

DATE REQUESTED: 5/1/17

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REQUEST: Does the City of Austin have the ability to lower the senior Homestead Exemption and the senior tax freeze after it has been set?

RESPONSE: Yes, it is legal for the City of Austin to reduce the Senior Exemption. The statute, Texas Tax Code 11.13(f), specifically allows this action.

But it is not legal for the City to reduce a Senior Tax Freeze if the City enacts it. The Texas Constitutional provision specifically states “The governing body of a . . . city . . . may not repeal or rescind a tax limitation established under this subsection.” Tex. Const. at VIII Section 1-b(h).