

ORDINANCE NO. \_\_\_\_\_

1 **AN ORDINANCE ESTABLISHING THE VALUE OF THE EXEMPTION FROM**  
2 **AD VALOREM TAXES FOR A PORTION OF THE APPRAISED VALUE OF**  
3 **RESIDENTIAL HOMESTEADS OWNED BY INDIVIDUALS WHO ARE**  
4 **DISABLED OR ARE 65 YEARS OF AGE OR OLDER.**

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6 **BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:**

7 **PART 1.** Council finds that Texas Tax Code Section 11.13 authorizes a partial  
8 exemption from ad valorem (property) taxes on the appraised value of residential  
9 homesteads owned by individuals who are disabled or are 65 years of age or older.

10 **PART 2.** Council finds that it has adopted an exemption under Texas Tax Code Section  
11 11.13 in the amount of \$88,000.

12 **PART 3.** Council finds that it is in the public interest to change this exemption at this  
13 time so that the tax rate calculations can be properly calculated with the increased  
14 amount.

15 **PART 4.** Council adopts the amount of \$113,000 as the partial exemption from ad  
16 valorem taxes for persons who are disabled or are 65 years of age or older.

17 **PART 5.** As set forth in Texas Tax Code Section 11.13, joint or community owners of  
18 property may not each receive the same exemption adopted by the ordinance for the same  
19 residence homestead, nor may an eligible disabled person who is 65 years of age or older  
20 receive both a disabled and an elderly residence homestead exemption but shall choose  
21 only one.

22 **PART 6.** The partial exemption adopted pursuant to this ordinance applies to the tax  
23 year beginning January 1, 2021.  
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