

**ORDINANCE NO. 20210603-072**

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

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

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

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

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

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

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

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

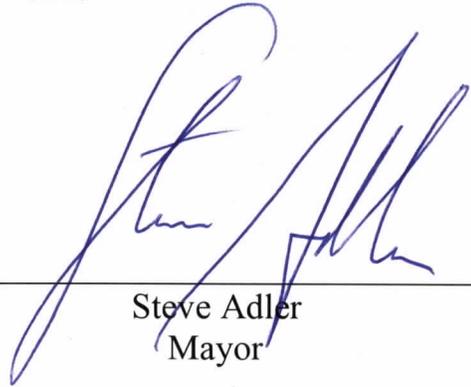
**PART 7.** After final adoption of the City's tax rate, the City Manager will identify and implement ways to communicate the availability of exemptions to property owners who may be entitled to claim them, in consultation with the Commission on Seniors.

**PART 8.** This ordinance takes effect on June 14, 2021.

**PASSED AND APPROVED**

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June 3, 2021

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Steve Adler  
Mayor

**APPROVED:** Anne L. Morgan  
Anne L. Morgan  
City Attorney

**ATTEST:** Jannette S. Goodall  
Jannette S. Goodall  
City Clerk