ORDINANCE NO. 22 - 100

AN ORDINANCE OF THE VILLAGE OF PLEAK, TEXAS ADOPTING AN 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; PROVIDING FOR SEVERABILITY; PROVIDING FOR OPEN MEETINGS AND EFFECTIVE DATE CLAUSES.

Whereas, the Village of Pleak, Texas (herein the "Village"), desires to implement certain ad valorem tax exemptions to residence homesteads within the Village;

Whereas, Texas Tax Code section 11.13 authorizes the Board of Aldermen to adopt a partial exemption from ad valorem taxes on the appraised value of residential homesteads by individuals who are disabled or are 65 years of age or older. entitling a residential homestead owner to an exemption from taxation by a taxing unit of a percentage of the appraised value of the individual's residence homestead;

Whereas, it is determined by the Board of Aldermen to be in the best interest of the citizens of the Village to enact such exemptions as detailed and specified herein from ad valorem property taxes.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE VILLAGE OF PLEAK, TEXAS, THAT:

Section 1. Findings of Fact. The foregoing recitals are hereby found to be true and correct and are hereby adopted by the Board of Aldermen and made a part hereof for all purposes as findings of fact.

Section 2. Adoption of Exemption. As authorized by Texas Tax Code section II.13, the Board of Aldermen hereby adopts a partial exemption from ad valorem taxes on the appraised value of residential homesteads by individuals who are disabled or are 65 years of age or older in the amount of \$50,000.00.

Section 3. <u>Conflicting Ordinances</u>. All prior ordinances of the Village are hereby amended only to the extent of any conflict with the exemptions set forth herein, and all ordinances or parts thereof conflicting or inconsistent with the provisions of this Ordinance as adopted and amended herein are hereby amended to the extent of such conflict. In the event of a conflict or inconsistency between this Ordinance and any other code or ordinance of the Village, the terms and provisions of this Ordinance shall govern.

Section 4. Severability. Should any section or part of this Ordinance be held unconstitutional, illegal, or invalid, or the application to any person or circumstance 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 5. <u>Effective Date.</u> This Ordinance shall take effect immediately from and after its passage. The Board of Aldermen hereby instructs the Village Secretary to provide a certified copy of this Ordinance to the Fort Bend County Appraisal District and the Fort Bend County Tax Assessor Collector. The partial exemption adopted pursuant to this ordinance applies to the tax year beginning **January 1, 2023,** and in each year thereafter unless repealed by the Board of Aldermen.

Section 6. 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. 551, Tex. Gov't. Code.

Passed by an affirmative vote of all members of the Board of Aldermen, this the 22nd day of June 2022.

APPROVED:

Mayor Larry Bittner

ATTEST:

Erin Walley, Village Secretary