

City of Cottonwood Shores

**ORDINANCE 11045**

**AN ORDINANCE OF THE CITY OF COTTONWOOD SHORES, TEXAS IMPLEMENTING SECTION 1-B(H), ARTICLE VIII, TEXAS CONSTITUTION, AND SECTION 11.261, TEXAS TAX CODE, TO LIMIT CITY PROPERTY TAXES ON THE HOMESTEAD OF DISABLED PERSONS AND PERSONS AGE 65 OR OLDER; AND PROVIDING FOR RELATED MATTERS.**

History: January 17, 2013 – Repealed Ordinance 042006 and Adopted Ordinance 11045

**WHEREAS**, Article VIII, Sec. 1-b(h), Tex. Const., was amended in September 2003 to permit the Legislature to authorize local governments to provide that the ad valorem taxes on the residence homestead of disabled persons and persons age 65 or older will not be increased so long as that person owns the homestead; and

**WHEREAS**, the City Council desires to exercise the authority granted by Act. VIII, Sec. 1-b(h), Tex. Const., and Sec. 11.261, Tax Code,

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF COTTONWOOD SHORES, TEXAS:**

**SECTION 1. Limitation of Taxes.** Pursuant to the authority granted by the above referenced constitutional amendment and Sec. 11.261, Tex. Tax Code, the total amount of ad valorem taxes imposed by the City on the residence homestead of a person who is disabled or sixty-five (65) years of age or older may not be increased while such person or that person's spouse who is disabled or sixty-five (65) years of age or older retains the residence homestead exemption on the residence.

**SECTION 2. Section 11.261 Implemented.** Sec. 11.261, Tex. Tax Code, is hereby adopted and applicable to ad valorem taxes levied and assessed by the City of Cottonwood Shores on the residence homesteads of disabled persons and persons sixty-five (65) years of age or older within the city. The terms, provisions, procedures and exceptions provided in Sec. 11.261, Tex. Tax Code, shall be applicable to the limitation on City ad valorem taxes on qualifying homesteads, and are incorporated herein as if set forth herein verbatim.

**SECTION 3. Repeal of Conflicting Ordinances.** All ordinances or parts of ordinances of the City of Cottonwood Shores in conflict with this ordinance are hereby amended and repealed to the extent of such conflict.

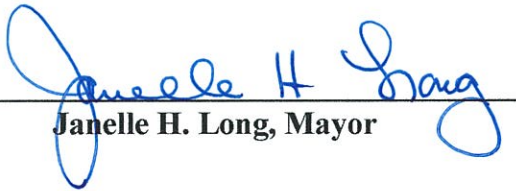
**SECTION 4. Severability.** If any provisions of this ordinance or the application of any provision to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications hereof which can be given effect without the invalid provision or application, and to this end the provisions of this ordinance are declared to be severable.

**SECTION 5. Effective Date.** This ordinance shall take effect immediately on the date of its final adoption set forth below.

**ORIGINAL**

**ORIGINAL ORDINANCE PASSED AND APPROVED** by the City Council of Cottonwood Shores, Texas at a meeting on the 4<sup>TH</sup> day of May, 2006 at which a quorum was present and for which due notice was given pursuant to TEX. GOV'T CODE 551.041 ET.SEQ. (Vernon 1996, Supp. 1)

**CODIFIED ORDINANCE PASSED THIS THE 17th DAY OF JANUARY, 2013, AT A MEETING OF THE CITY COUNCIL OF THE CITY OF COTTONWOOD SHORES, TEXAS, THERE BEING A QUORUM PRESENT, BY 3 YEAS AND 0 NAYS.**

  
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Janelle H. Long, Mayor



**ATTEST:**

  
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Sheila C. Moore, City Secretary