

**CITY OF LAVON, TEXAS  
ORDINANCE NO. 2014-05-02**

**AN ORDINANCE OF THE CITY OF LAVON, COLLIN COUNTY, TEXAS PROVIDING FOR EXEMPTIONS AND FREEZES FOR RESIDENTIAL PROPERTY VALUES FOR TAXPAYERS OVER 65 AND THEIR SURVIVING SPOUSES, DISABLED TAXPAYERS AND THEIR SURVIVING SPOUSES, DISABLED VETERAN TAXPAYERS, AND A GENERAL HOMESTEAD EXEMPTION, SUPERCEDING ORDINANCE 94-11-1 AND 2013-06-01, SEVERABILITY CLAUSE, AND AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Lavon has deliberated the issues regarding residential property exemptions; and

**WHEREAS**, the City Council has considered the effect that granting those exemptions and freezes will have on the City's budget; and

**WHEREAS**, the City Council had previously granted the General Homestead Exemption only in Ordinance 94-11-1 and granted exemptions in Ordinance 2013-06-01; and

**WHEREAS**, the City Council finds that adoptions of these exemptions and freezes are in the best interest of the City and this Ordinance will provide for the best welfare of its citizens.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LAVON, COLLIN COUNTY, TEXAS, THAT:**

**SECTION 1.** The exemptions and freezes are granted as follows:

- A. The General Homestead Exemption shall be 1% of the appraised value with a minimum exemption of \$10,000.00.
- B. The Over 65 Exemption shall be \$20,000.00 with a Local Option Freeze Limit.
- C. The Over 65 Surviving Spouse Exemption shall be \$20,000.00 with a Local Option Freeze Limit.
- D. The Disable Person Exemption shall be \$20,000.00 with a Local Option Freeze Limit.
- E. The Disable Person Surviving Spouse Exemption shall include a Local Option Freeze Limit.
- F. The Disabled Veteran Exemptions shall follow the State Mandated Amount.

**SECTION 2.** These exemptions and freezes shall be retroactive for 2013 tax roll as well as in effect for future tax rolls.


**SECTION 3. Severability**

It is hereby declared by the City Council of the City of Lavon, Collin County, Texas that if any of the sections, paragraphs, sentences, clauses or phrases of this ordinance shall be declared unconstitutional or otherwise illegal by the valid judgment or decree of any court of competent jurisdiction, such event shall not affect any remaining sections, paragraphs, sentences, clauses or phrases of this ordinance.

**SECTION 4. Effective Date**

This ordinance shall be in full force and effect from and after its passage and it is so ordained.

**PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF LAVON, TEXAS ON THIS 6<sup>TH</sup> DAY OF MAY, 2014**



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Charles A. Teske, Jr. Mayor

ATTEST:



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Chris Wess, City Secretary