

**CITY OF LAVON, TEXAS**  
**ORDINANCE NO. 2019-02-01**

Amendment to General Homestead Exemption

**AN ORDINANCE OF THE CITY OF LAVON, TEXAS AMENDING ORDINANCE NO. 2014-05-02 PROVIDING FOR A GENERAL HOMESTEAD EXEMPTION, SUPERSEDING ORDINANCE NO. 94-11-1 AND NO. 2013-06-01; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A SAVINGS CLAUSE; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City Council of the City of Lavon, Texas (the "City Council") has previously adopted tax exemptions and freezes via Ordinance No. 2014-05-02 and codified in Chapter 1, "General Provisions", Article 1.04, "Taxation", Division 2, "Property Tax", of the Code of Ordinances; and

**WHEREAS**, the Attorney General for Texas issued Opinion No. KP-0215 on September 24, 2018 opining that minimum homestead exemptions set by cities exceeding the \$5,000 minimum established by the Texas Legislature were invalid; and

**WHEREAS**, only eight (8) of a total of thirty (30) cities within Collin County have elected to offer a general homestead exemption; and

**WHEREAS**, the City Council finds and determines it is prudent, and in the City's best interest, to amend Chapter 1, "General Provisions", Article 1.04, "Taxation", Division 2, "Property Tax", Section 1.04.033, "Homestead exemptions; tax freeze for elderly or disabled persons", of the Code of Ordinances as indicated below.

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

**Section 1. Findings Incorporated.** That all of the above premises are found to be true and correct and are incorporated into the body of this ordinance as if copied in their entirety.

**Section 2. Amendments.** Chapter 1, "General Provisions", Article 1.04, "Taxation", Division 2, "Property Tax", Section 1.04.033, "Homestead exemptions; tax freeze for elderly or disabled persons", of the Code of Ordinances is hereby amended as follows (with deletions in strikethrough text and additions in underline):

**CHAPTER 1 GENERAL PROVISIONS**

**ARTICLE 1.04 TAXATION**

**Division 2. Property Tax**

**Section 1.04.033 Homestead exemptions; tax freeze for elderly or disabled persons**

(a) The exemptions and freezes are granted as follows:

(1) ~~The general homestead exemption shall be 1% of the appraised value with a minimum exemption of \$10,000.00~~ A general homestead exemption of 1% is granted to all qualified homeowners subject to the City's property tax pursuant to the laws of the state regulating the assessment of ad valorem taxes. If this percentage produces an exemption of less than five thousand dollars (\$5,000.00) when applied to a particular residence homestead, the individual shall be entitled to an exemption of five thousand dollars (\$5,000.00) of the assessed value of the property.

**Section 3. Severability.** If any section, article, paragraph, sentence, clause, phrase or word in this ordinance, or application thereto any person or circumstances is held invalid or unconstitutional by a Court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this ordinance; and the City Council hereby declares it would have passed such remaining portions of the ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

**Section 4. Cumulative Clause.** This Ordinance shall be cumulative of all other ordinances of the City of Lavon, Texas, affecting taxation and shall not repeal any of the provisions of said ordinances except in those instances where provisions of those ordinances are in direct conflict with the provisions of this ordinance.

**Section 5. Effective Date.** That this ordinance shall take effect from and after its date of passage.

**PASSED AND APPROVED** by the City Council of the City of Lavon, Texas this the 5<sup>th</sup> day of February, 2019.



Vicki Sanson, Mayor

ATTEST:



Kim Dobbs, City Administrator | Secretary

