

ORDINANCE NO. 78-86

AN ORDINANCE OF THE CITY OF DANBURY, PROVIDING FOR AN EXEMPTION OF TEN THOUSAND (\$10,000.00) DOLLARS OF THE ASSESSED VALUE OF RESIDENCE HOMESTEADS OF PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER; PROVIDING THAT SUCH TAX EXEMPTION MUST BE CLAIMED EACH YEAR; PROVIDING THAT THE TAX ASSESSOR-COLLECTOR OF THE CITY MAY REQUIRE PROOF OF AGE OF PERSONS CLAIMING SUCH EXEMPTION; PROVIDING A SAVINGS CLAUSE; AND PROVIDING THAT THIS ORDINANCE SHALL BE EFFECTIVE FOR THE 1978 TAX YEAR AND SUBSEQUENT YEARS; AND DECLARING THE EMERGENCY.

WHEREAS, Article 8, Section 1-b(b) of the Constitution of the State of Texas provides that the governing body of any city may exempt by its own action not less than Three Thousand (\$3,000.00) Dollars of the assessed value of residence homesteads of persons sixty-five (65) years of age or older from all ad valorem taxes thereafter levied by the city:

THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DANBURY, TEXAS:

SECTION 1: Residence Homestead Exemption for persons sixty-five (65) years of age or older.

- (a) Ten Thousand Dollars (\$10,000.00) of the assessed value of all residence homesteads of persons sixty-five (65) years of age or older shall be exempt from all ad valorem taxes hereafter levied by the City of Danbury.
- (b) Each person desiring such exemption shall, between the 1st day of January and the 31st day of April of each calendar year, file with the Tax Assessor-Collector of the City a sworn affidavit stating his or her name, age, legal description of the property to be exempted and that the property so described is his or her residence homestead.
- (c) The Tax Assessor-Collector of the City may require proof of age of the person claiming the exemption provided in Subsection (a) above. Such proof of age shall consist of a certified copy of the birth certificate, a copy of the baptismal certificate, or other evidence satisfactory to the Tax Assessor-Collector. When such proof of age is required by the Tax Assessor-Collector, such proof shall be filed with and approved by the Tax Assessor-Collector of the City on or before the 31st day of April of the tax year in which such residence homestead exemption is requested in order to qualify the person claiming the exemption to be entitled to such exemption for that tax year.

SECTION 2: The residence homestead exemption of Ten Thousand (\$10,000.00) Dollars of the assessed value of residence homesteads of persons sixty-five (65) years of age or older, provided in Section 1 above, shall be effective and shall be granted for the tax year 1978, 1979 and subsequent years.

SECTION 3: If any section, paragraph, subdivision, clause, phrase or provisions of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or any part or provision thereof other than the part so determined to be invalid or unconstitutional.

SECTION 4: THAT there exists a public emergency requiring that this ordinance be finally passed on the date of its introduction, being that it shall become effective immediately upon its passage and approval by the Council and after the caption hereof has been published one time in the official newspaper of said City.

PASSED AND APPROVED this 24th day of August, 1978.

Ted Cooper
TED COOPER, Mayor

ATTEST:

Marilyn Lampe
MARILYN LAMPE, City Secretary