

**CITY OF SANSOM PARK**  
**ORDINANCE NO. 423-08**

**AN ORDINANCE LIMITING INCREASES OF AD VALOREM TAXES ON RESIDENCE HOMESTEADS FOR ELDERLY AND DISABLED PERSONS; DEFINING TERMS PURSUANT TO ARTICLE VIII, SECTION 1-b, SUBSECTION (h); PROVIDING THAT AD VALOREM TAXES SHALL NOT INCREASE ABOVE AN AMOUNT AN ELDERLY OR DISABLED PERSON PAID UPON REACHING THE AGE OF 65 YEARS OR BECOMING DISABLED WHILE IT REMAINS THE RESIDENCE HOMESTEAD OF THAT PERSON OR THAT PERSONS SPOUSE AS PRESCRIBED; PROVIDING THAT SURVIVING SPOUSES OF ELDERLY PERSONS SHALL CONTINUE TO RECEIVE SUCH EXEMPTION IF SUCH SPOUSE WAS AT LEAST 55 YEARS OF AGE AT THE TIME OF DEATH; PROHIBITING THE LIFTING OF THE FREEZE ESTABLISHED BY THIS ORDINANCE; PROVIDING THAT THE ORDINANCE IS CUMULATIVE; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE**

**WHEREAS**, on September 13, 2003, H. J. R. No. 16, known as Proposition 13, was passed by the voters of the State of Texas, and amended Section 1-b, Article VIII of the Texas Constitution by adding a new Subsection (h);

**WHEREAS**, such amendment authorizes cities to provide for an ordinance whereby homestead Ad Valorem property taxes may not be increased for disabled or elderly persons;

**WHEREAS**, such amendment authorizes cities to further provide for the extension of such provisions to surviving spouses of elderly persons if such spouse is 55 years of age or older at the time of the elderly persons death;

**WHEREAS**, such amendment requires that, once authorized, such exemption or freeze may not be repealed; and

**WHEREAS**, the City Council of the City of Sansom Park, Texas, finds that this ordinance establishing such exemption or freeze is in the best interest of the disabled and elderly citizens of Sansom Park.

**NOW THEREFORE, BE IT ORDAINED by the City Council of the City of Sansom Park, Texas, that:**

**Section 1: DEFINITIONS**

The terms "elderly", "disabled", and "surviving spouse" shall be defined herein in accordance with Article VIII, Section I-b, Subsection (h) of the Texas Constitution.

**Section 2: RESIDENCE HOMESTEAD EXEMPTION LIMITATION**

A person who is disabled or who is sixty-five (65) years of age or older ("elderly") shall receive a residence homestead exemption prescribed or authorized by Article VIII, Section I-b, Subsection (h) of the Texas Constitution. For such persons, the total amount of ad valorem taxes imposed by the City of Sansom Park shall not be increased while it remains the residence homestead of that person or that persons spouse who is disabled or sixty-five (65) years of age or older and receives a residence homestead exemption on the homestead.

**Section 3: LIMITATION EXTENDED TO SURVIVING SPOUSES**

If a disabled person or an elderly person dies in a year in which the person received a residence homestead exemption prescribed by this ordinance or any other ordinance, the total amount of ad valorem taxes imposed by the City of Sansom Park, Texas, may not be increased while it remains the residence homestead of that persons' surviving spouse if the spouse is fifty-five (55) years of age or older at the time of the persons death.

**Section 4:** Notwithstanding the provisions of Sections 2 and 3, taxes on the residence homestead may be increased to the extent the value of the homestead is increased by improvements other than repairs and other improvements made to comply with government requirements.

**Section 5: LIMITATION MADE IRREVOCABLE**

The tax limitation established by this ordinance may not be repealed and is hereby made irrevocable.

**Section 6: ORDINANCE IS CUMULATIVE**

This ordinance shall be cumulative of all provisions of ordinances of the City of Sansom Park, Texas, as amended, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances, in which event conflicting provisions of such ordinances are hereby repealed.

**Section 7: SEVERABILITY**

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this ordinance, since the same would have been enacted by the City Council without the incorporation of this ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.


**Section 8: EFFECTIVE DATE**


This ordinance shall be effective immediately.

**Section 9:** The City Secretary shall forward to the comptroller of the State of Texas and the Tarrant County Appraisal District by United States Mail a certified copy of this ordinance.

**PASSED AND APPROVED** by the City Council of the City of Sansom Park, Texas, on this the 17 day of April, 2008.

ATTEST:  
  
City Secretary

APPROVED:  
  
Mayor

APPROVE AS TO FORM:  
  
City Attorney