

AN ORDINANCE 2019-06-24-0584

APPROVING A GENERAL RESIDENCE HOMESTEAD EXEMPTION IN THE CITY FOR THE TAX YEAR BEGINNING JANUARY 1, 2019 FOR AN INDIVIDUAL IN THE AMOUNT EQUAL TO 0.01 PERCENT OF THE APPRAISED VALUE OF THE RESIDENCE HOMESTEAD OR THE STATUTORILY MANDATED MINIMUM OF \$5,000.00; AND AMENDING CHAPTER 31 OF THE CITY CODE OF SAN ANTONIO, TEXAS TO INCLUDE SUCH EXEMPTION.

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WHEREAS, Texas Property Tax Code Section 11.13, as amended (the "Statute") authorizes taxing units to adopt certain residence homestead exemptions to exempt a portion of the appraised value of the homestead from ad valorem real property taxation; and

WHEREAS, Subsection (n) of the Statute authorizes taxing units to adopt a general residence homestead exemption that exempts up to twenty percent (20%) of the appraised value of the homestead of an individual from ad valorem real property taxation; and

WHEREAS, during a special meeting of the City Council held on June 24, 2019, the City Council has determined that it is in the best interests of the City and its citizens to approve a General Residence Homestead Exemption for an individual in an amount equal to 0.01 percent of the appraised value of the residence homestead or the statutorily mandated minimum of \$5,000.00; **NOW THEREFORE:**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO, TEXAS:

SECTION 1. The City of San Antonio hereby adopts a General Residence Homestead Exemption for an individual in an amount equal to 0.01 percent of the appraised value of the residence homestead or the statutorily mandated minimum of \$5,000.00, commencing with the 2019 tax year that began on January 1, 2019.

SECTION 2. Chapter 31 of the City Code of San Antonio, Texas is hereby amended by adding Article VIII, entitled "General Residence Homestead Exemption", which shall read as follows:

Sec. 31-205. Exemption granted.

Upon compliance with all requirements of this Article and all other applicable laws and resolutions of the State and the City, the residence homestead of an individual shall be exempt from ad valorem taxes levied by the City in the amount equal to 0.01 percent of the appraised value of the residence homestead or the statutorily mandated minimum of \$5,000.00.

Sec. 31-206. Effective Date.

The exemption granted by this Article shall extend only to such residence homesteads as may qualify hereunder commencing with the 2019 tax year, which began January 1, 2019.

Sec. 31-207. Limitations of exemption.

The exemption authorized by this Article shall extend only to a residence homestead as the same may be defined by the laws of the State of Texas and the City.

Sec. 31-208. Determination date for exemption.

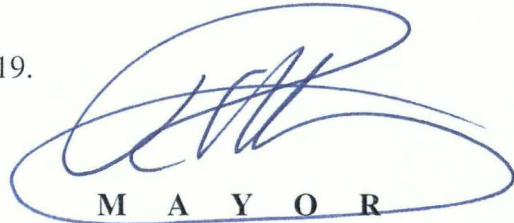
The exemption for an individual granted by this Article is effective as of January 1 of the tax year in which the individual qualifies for it and applies to the entire tax year.

SECTION 3. The findings and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct and are hereby made a part of this Ordinance for all purposes, and are adopted as a part of the judgment and findings of the City Council.

SECTION 4. No fiscal language is required in connection with the adoption of this Ordinance.

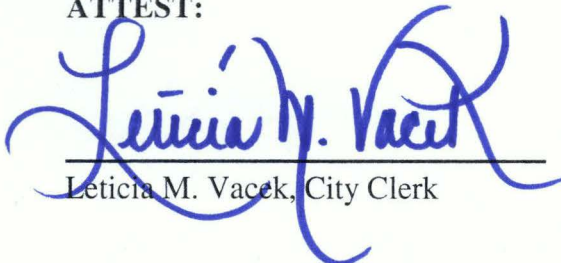
SECTION 5. This Ordinance shall take effect immediately if passed by eight (8) affirmative votes; otherwise this Ordinance shall take effect ten (10) days from the date of passage hereof.

PASSED and APPROVED this 24th day of June, 2019.



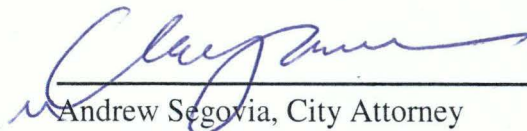
M A Y O R
Ron Nirenberg

ATTEST:



Leticia M. Vacek, City Clerk

APPROVED AS TO FORM:



Andrew Segovia, City Attorney

| | |
|---------------------|---|
| Agenda Item: | 1 |
| Date: | 06/24/2019 |
| Time: | 06:18:56 PM |
| Vote Type: | Motion to Approve |
| Description: | Ordinance approving a residence homestead exemption in the City for the Tax Year beginning January 1, 2019 in an amount equal .01% of the appraised value of the residence homestead. |
| Result: | Passed |

| Voter | Group | Not Present | Yea | Nay | Abstain | Motion | Second |
|--------------------------|--------------|--------------------|------------|------------|----------------|---------------|---------------|
| Ron Nirenberg | Mayor | | x | | | | |
| Roberto C. Treviño | District 1 | | x | | | | |
| Jada Andrews-Sullivan | District 2 | | x | | | | |
| Rebecca Viagran | District 3 | | x | | | | |
| Dr. Adriana Rocha Garcia | District 4 | | x | | | | |
| Shirley Gonzales | District 5 | | x | | | | |
| Melissa Cabello Havrda | District 6 | | x | | | | |
| Ana E. Sandoval | District 7 | | x | | | | |
| Manny Pelaez | District 8 | | x | | | | |
| John Courage | District 9 | | x | | | | x |
| Clayton H. Perry | District 10 | | x | | | x | |