

ORDINANCE NO. 438

AN ORDINANCE OF THE CITY OF EL LAGO, TEXAS PROVIDING FOR A RESIDENTIAL HOMESTEAD PROPERTY TAX EXEMPTION; AND PROVIDING FOR SEVERABILITY.

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WHEREAS, Section 11.13 (n) of the Texas Tax Code provides that the City Council as the governing body of the City may adopt an exemption from taxation of a portion of the appraised value of a resident's homestead; and

WHEREAS, the City Council desires to adopt a residential homestead exemption pursuant to that provision of the Texas Tax Code for the tax year 2016 and all future years, unless revised.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF EL LAGO, TEXAS:

Section 1.

In addition to any other exemptions provided by State law or City ordinance, the owner of a residence homestead who makes application therefore shall be entitled to an exemption for the 2016 tax year and all future tax years, unless revised, from City ad valorem taxation of an amount equal to the sum of eight percent (8%) of the appraised value.

Section 2. Severability.

If any provision, section, subsection, sentence, clause or phrase of this Ordinance or the application of same to any person or set of circumstances is for any reason held to be unconstitutional, void or invalid, the validity of the remaining portions of this Ordinance or its application to other persons or sets of circumstances shall not be affected thereby, it being the intent of City Council in adopting this Ordinance that no portion thereof or regulation contained herein, shall become inoperative or fail by reason of the unconstitutionality of any other portion hereof, and all provisions of this Ordinance are declared to be severable for that purpose.

PASSED, APPROVED AND ADOPTED this the 23rd day of May, 2016.

ROBERT WHITE
Mayor
City of El Lago, Texas

ATTEST:

ANN VERNON
City Secretary
City of El Lago, Texas