

CITY OF UHLAND, TEXAS

ORDINANCE NO. 51

AN ORDINANCE BY THE CITY OF UHLAND, TEXAS ESTABLISHING AD VALOREM TAX EXEMPTIONS FOR SENIORS OVER THE AGE OF 65; DISABLED VETERANS, DISABLED PERSONS; ADOPTING THE TAX FREEZE FOR PERSONS OVER THE AGE OF 65 AND ESTABLISHING A HOMESTEAD EXEMPTION; PROVIDING FOR REPEAL OF CONFLICTS, SEVERABILITY, SAVINGS, AND EFFECTIVE DATE

WHEREAS, the City of Umland has passed Ordinance No. 50 to levy an Ad Valorem Tax for the 2007 Tax year; and

WHEREAS, the City of Umland is authorized by the Texas Tax Code to offer certain exemptions from the Ad Valorem Tax; and

WHEREAS, the City Council of the City of Umland is of the opinion that adopting certain exemptions from the Ad Valorem Tax is in the best interest of the City of Umland;

NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF UHLAND, that:

Section 1: Exemptions

The City of Umland hereby establishes the follow ad valorem tax exemptions for those who are required to pay ad valorem taxes effective with the fiscal year 2007-2008:

1. Homestead exemption of 1% of appraised value but not less than \$5,000, as authorized by Texas Tax Code Section 11.13(n);
2. Senior exemption for persons over the age of 65 and disabled persons in the amount of the first \$10,000 of appraised value, as authorized by Texas Tax Code Section 11.13(d).

Section 2: Tax Freeze

The City Council hereby adopts the Tax Freeze for persons over 65 and for disabled persons, as authorized by Texas Tax Code, Section 11.261.

Section 3: Repealer

This Ordinance shall be cumulative of all provisions of ordinance of the City of Umland, Texas, except where the provisions of this ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed to the extent of such conflict.

Section 4: Severability Clause

If any section, subsection, paragraph, clause, phrase, or provision of this ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this ordinance as a whole or provision thereof, other than the part so decided to be invalid or unconstitutional.

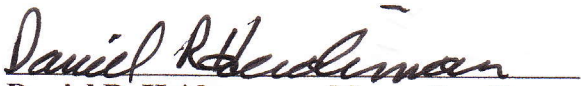
Section 5: Savings Clause

All previous ordinances shall remain in full force and effect, save and except as amended by this ordinance.

Section 6: Effective Date

The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this ordinance shall take effect immediately from and after its passage, as the law in such case provides.

APPROVED AND ADOPTED by the City Council of the City of Umland, Texas on this, the 4th day of April, 2007, in the City of Umland.


Daniel R. Heideman, Mayor Pro-Tem

Attest:


Diana Woods, City Administrator/City Secretary