

**ORDINANCE NO. 748**

**AN ORDINANCE OF THE CITY OF KENNEDALE AMENDING CHAPTER 11 "LICENSES, TAXATION AND MISCELLANEOUS BUSINESS REGULATIONS, Article II.", TO ADD NEW SECTION 11.23. "PROPERTY TAX FREEZE" TO THE CITY'S CODE OF ORDINANCES, ADOPTING AN AD VALOREM TAX FREEZE FOR RESIDENTIAL HOMESTEAD PROPERTY OWNERS WHO ARE DISABLED OR SIXTY-FIVE (65) YEARS OF AGE OR OLDER; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Kennedale, Texas is a home rule city located in Tarrant County, created in accordance with the provisions of Chapter 6 of the Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

**WHEREAS**, Article VIII, Section 1-b, subsection h, of the Texas Constitution allows municipalities and certain other taxing entities to establish an ad valorem tax freeze on residence homesteads of individuals disabled or age sixty-five (65) or older; and

**WHEREAS**, Section 11.261 of the Texas Tax Code governs the procedure under which a municipality or other taxing entity may adopt and regulate an ad valorem tax freeze; and

**WHEREAS**, the City Council believes it would be in the best interest of the citizens of Kennedale to provide for a tax freeze on the amount of property taxes on the homesteads of individuals disabled or age sixty-five (65) or older, beginning with tax year 2024.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF KENNEDALE, TEXAS:**

**SECTION 1**

Chapter 11 "Licenses, Taxation and Miscellaneous Business Regulations", Article II. "Ad Valorem Taxes" of the Code of Ordinances of the City of Kennedale, Texas, is hereby amended to add Section 11-23 as follows:

**Sec. 11-23 Ad Valorem Tax Freeze.**

(a) Effective with tax year 2024, the total amount of ad valorem taxes imposed on the residence homestead of a person who is disabled or sixty-five (65) years of age or older shall not be increased while it remains the residence homestead of that person.

(b) If the person who is disabled or sixty-five (65) years of age or older dies, the total amount of ad valorem taxes imposed on the residence homestead shall not be increased while it remains the residence homestead of that person's surviving spouse if:

(1) the surviving spouse is disabled or sixty-five (65) years of age or older when the individual dies; and

(2) the residence homestead of the individual:

(A) is the residence homestead of the surviving spouse on the date that the individual dies; and

(B) remains the residence homestead of the surviving spouse.

(c) Notwithstanding subsections (a) and (d), 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 than improvements made to comply with governmental requirements.

(d) A tax limitation imposed under this section expires if on January 1:

(1) none of the owners of the structure who qualify for the limitation provided by this section for an individual who is disabled or sixty-five (65) years of age or older and who owned the structure when the limitation provided by this section first took effect is using the structure as a residence homestead; or

(2) none of the owners of the structure qualifies for the limitation provided by this section for an individual who is disabled or sixty-five (65) years of age or older.

## **SECTION 2 CUMULATIVE CLAUSE**

This Ordinance shall be cumulative of all provisions of all existing ordinances and of the Code of Ordinances of the City of Kennedale, Texas, as amended, except where the provisions of this Ordinance are in direct conflict with the provisions of such existing ordinances and code, in which event the conflicting provisions of such ordinances and Code are hereby repealed.

## **SECTION 3 SEVERABILITY CLAUSE**

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, phrase, clauses, sentences, paragraphs or sections of this Ordinance since the same would have been enacted by the City Council without incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 4  
EFFECTIVE DATE**

This Ordinance shall be in full force and effect on January 1, 2024.

**PASSED AND APPROVED ON THIS 20<sup>th</sup> DAY OF JUNE, 2023.**

  
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JAN JOPLIN  
MAYOR

ATTEST:

  
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RAEANNE BYINGTON  
CITY SECRETARY

EFFECTIVE: 6/20/2023

APPROVED AS TO FORM AND LEGALITY:

  
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CARVAN E. ADKINS  
CITY ATTORNEY