

ORDINANCE NO. _____

AN ORDINANCE INCREASING THE RESIDENTIAL HOMESTEAD EXEMPTION FROM AD VALOREM TAXES FOR ELDERLY AND DISABLED PERSONS; PROVIDING A SEVERABILITY CLAUSE; AND DECLARING AN EFFECTIVE DATE

WHEREAS, Article 8, Section 1-b of the Constitution of the State of Texas permits a city to exempt by its own action not less than \$3,000 of the market value of residence homestead of elderly and disabled persons;

WHEREAS, Texas Tax Code Section 11.13 provides that an individual who is 65 or older (“Elderly”) or under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance (“Disabled”) is entitled to an exemption from taxation by a taxing unit and that the governing body authorizing the exemption must approve an exemption greater than \$3,000, however, there is not a maximum exemption amount for Elderly and Disabled persons;

WHEREAS, City of Fort Worth Ordinance No. 9206 set the value of an exemption for Elderly persons at \$40,000 on the assessed valuation of a residence;

WHEREAS, City of Fort Worth Ordinance No. 10833 set the value of an exemption for Disabled persons at \$40,000 on the assessed valuation of a residence;

WHEREAS, City of Fort Worth Ordinance No. 26305-06-2023 set the value of an exemption for both Elderly and Disabled persons at \$60,000 on the assessed valuation of a residence; and

WHEREAS, it is now the desire of the Fort Worth City Council to increase the residential homestead exemption for both Elderly and Disabled persons.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF FORT WORTH, TEXAS:

1. There is hereby exempted the sum of Eighty Thousand Dollars and 00/100 (\$80,000.00) of the market value of residence homesteads of Elderly persons from all ad valorem taxes hereafter levied by the City of Fort Worth.
2. There is hereby exempted the sum of Eighty Thousand Dollars and 00/100 (\$80,000.00) of the market value of residence homesteads of Disabled persons from all ad valorem taxes hereafter levied by the City of Fort Worth. The term “Disabled” shall have that meaning given in Section 11.13 of the Texas Tax Code or any successor statute.
3. An eligible Disabled person who is sixty (65) years of age or older may not receive both a Disabled and an Elderly residence homestead exemption but may choose either.

4. Should any part, portion, section, or part of a section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion, or judgment shall in no way affect the remaining portions, parts, sections, or parts of sections of this ordinance, which provision shall be, remain, and continue to be in full force and effect.

5. This ordinance shall take effect upon its passage and will apply to the ad valorem tax levies commencing with the year 2024.

**APPROVED AS TO FORM AND
LEGALITY:**

CITY SECRETARY

John B. Strong
Senior Assistant City Attorney

Jannette S. Goodall
City Secretary

ADOPTED AND EFFECTIVE: May 21, 2024