

ORDINANCE NUMBER 2018-06-\_\_\_\_

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCKINNEY, TEXAS, AMENDING SECTION 98-56, "AMOUNT," OF THE CODE OF ORDINANCES OF THE CITY OF MCKINNEY, TEXAS; REPEALING ALL CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; PROVIDING FOR PUBLICATION OF THE CAPTION THEREOF; AND PROVIDING FOR AN EFFECTIVE DATE**

**BE IT HEREBY ORDAINED BY THE CITY COUNCIL OF THE CITY OF MCKINNEY, TEXAS, THAT:**

**Section 1. AMENDMENT TO SECTION 98-56, "AMOUNT," OF THE CODE OF ORDINANCES**

That from and after the effective date of this Ordinance, Section 98-56, "Amount," of the Code of Ordinances, City of McKinney, Texas, is hereby amended to read as follows:

"Sec. 98-56. Amount

- (a) From and after October 1, 2018 for the 2018 tax year and following, the City Council hereby exempts, by this division, \$65,000 of the assessed value of all residential homestead situated within the corporate limits of the City of McKinney, Texas, as owned on January 1 of the then current taxable year by married or unmarried persons 65 years of age or older, including those living alone, and who have attained such age on or before January 1 of said taxable year, from all ad valorem taxes thereafter levied by the city on such homesteads.

From and after October 1, 2018 for the 2018 tax year and following, the City Council hereby exempts, by this division, \$65,000 of the assessed value of all residential homestead situated within the corporate limits of the City of McKinney, Texas, as owned on January 1 by an individual who is disabled, from all ad valorem taxes thereafter levied by the city on such homesteads. Qualifications and application for disability are in accordance with the Texas Tax Code.

Joint, community, or successive owners may not each receive the same exemption provided by or pursuant to this section for the same residence homestead in the same year. An eligible disabled person who is 65 or older may not receive both a disabled and an elderly residence homestead exemption but may choose either. A person may not receive an exemption under this section for more than one residence homestead in the same year.

- (b) However, it is provided that, where the ad valorem tax has heretofore been pledged for the payment of any debt, the taxing officers of the city shall have authority to continue to levy and collect the tax against the homestead property at the same rate as the tax so pledged until the debt is discharged, if the cessation of the levy would impair the obligation of the contract by which the debt was created."

**Section 2. REPEALER CLAUSE**

This Ordinance shall be cumulative of all other ordinances of the City and shall not repeal any of the provisions of said ordinances except in those instances where provisions of those ordinances are in direct conflict with the provisions of this Ordinance and such ordinances shall remain intact and are hereby ratified, verified and affirmed.

Section 3. **SEVERABILITY CLAUSE**

If any section, article, paragraph, sentence, clause, phrase or word in this Ordinance, or application thereof to any person or circumstance, is held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of the Ordinance, and the City Council hereby declares it would have passed such remaining portions of the Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

Section 4. **PUBLICATION OF THE CAPTION**

The caption of this Ordinance shall be published one time in a newspaper having general circulation in the City of McKinney following the City Council's adoption hereof as provided by law.

Section 5. **EFFECTIVE DATE**

This Ordinance shall become effective October 1, 2018 upon its passage and publication as required by law.

**DULY PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MCKINNEY, TEXAS, ON THE 19<sup>th</sup> DAY OF JUNE, 2018.**

CITY OF MCKINNEY, TEXAS

\_\_\_\_\_  
GEORGE C. FULLER  
Mayor

CORRECTLY ENROLLED:

\_\_\_\_\_  
SANDY HART, TRMC, MMC  
City Secretary

DATE: \_\_\_\_\_

APPROVED AS TO FORM:

\_\_\_\_\_  
MARK S. HOUSER  
City Attorney