

ORDINANCE NUMBER 2025-06-____

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCKINNEY, TEXAS, AMENDING SECTION 98-56, "AMOUNT," REGARDING THE RESIDENTIAL HOMESTEAD EXEMPTION SET OUT IN CHAPTER 98 OF THE CODE OF ORDINANCES, 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

WHEREAS, the City of McKinney, Texas (the "City") is a Home-Rule City possessing the full power of local self-governance pursuant to Article XI, Section 5 of the Texas Constitution, Section 51.072 of Texas Local Government Code and its Home Rule Charter; and

WHEREAS, the City Council of the City of McKinney, Texas (the "City Council") previously adopted ordinances establishing a residence homestead exemption from ad valorem taxes as permitted by Texas Tax Code Section 11.13; and

WHEREAS, the City Council has from time to time increased the amount of the residence homestead exemption from ad valorem taxes as permitted by Texas Tax Code Section 11.13; and

WHEREAS, the City Council finds and determines that it is in the best interest of the public health, safety, and general welfare of the citizens of McKinney, Texas, that the amount of the residence homestead exemption should be increased as provided herein below.

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

Section 1. **AMENDMENT TO CHAPTER 98, "AD VALOREM TAX," THROUGH THE AMENDMENT OF DIVISION 2, "HOMESTEAD EXEMPTION," BY AMENDING SECTION 98-56, "AMOUNT," OF THE CODE OF ORDINANCES, CITY OF MCKINNEY, TEXAS**

From and after the effective date of this Ordinance, Section 98-56, "Amount," of the Code of Ordinances, City of McKinney, Texas, is hereby deleted in its entirety and replaced with a new Section 98-56, "Amount," to read as follows:

"Sec. 98-56. Amount

- (a) From and after October 1, 2025 for the 2025 tax year and following, the City Council hereby exempts, by this division, \$_____ of the assessed value of all residential homesteads 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.
- (b) From and after October 1, 2025 for the 2025 tax year and following, the City Council hereby exempts, by this division, \$_____ of the assessed value of all residential homesteads 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.
- (c) 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.

(d) 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, 2025 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 17th DAY OF JUNE 2025.

CITY OF MCKINNEY, TEXAS

BILL COX, Mayor
GERÉ FELTUS, Mayor Pro Tem

CORRECTLY ENROLLED:

EMPRESS DRANE, City Secretary
TENITRUS PARCHMAN, Deputy City Secretary

DATE: _____

APPROVED AS TO FORM:

MARK S. HOUSER, City Attorney
ALAN LATHROM, Assistant City Attorney