

ORDINANCE NO. 7150

AN ORDINANCE AMENDING SECTIONS 40.01 AND 40.07 OF CHAPTER 40 "TAXATION" OF THE CODE OF ORDINANCES OF THE CITY OF GARLAND, TEXAS RELATING TO CERTAIN EXEMPTIONS FROM REAL PROPERTY TAXES; DIRECTING A DESIGNATED EMPLOYEE TO CALCULATE THE VOTER-APPROVAL TAX RATE OF THE CITY OF GARLAND, TEXAS IN THE MANNER PROVIDED FOR A SPECIAL TAXING UNIT; PROVIDING A SAVINGS CLAUSE AND A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARLAND, TEXAS:

**Section 1**

That Sec. 40.01 of Chapter 40, "Taxation" of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

**"Sec. 40.01 Residence homestead tax exemption for persons over 65 and for disabled persons**

There is hereby granted, beginning with tax year 2020, an exemption from taxation in the amount of \$56,000 of the appraised value of the residential homestead of persons 65 years of age or older and of the residential homestead of disabled persons. The qualifications, conditions, and limitations governing the availability and applicability of the exemption granted by this section shall be those contained in Section 11.13 and other applicable provisions of the Texas Tax Code."

**Section 2**

That Sec. 40.07 of Chapter 40, "Taxation" of the Code of Ordinances of the City of Garland, Texas, is hereby amended to read as follows:

**Sec. 40.07 Residence homestead exemption**

There is hereby granted, beginning in the tax year beginning with tax year 2020, an exemption from taxation of a percentage of the appraised value of a residence homestead in the amount of ten percent (10%). The qualifications, conditions, and limitations governing the availability and applicability of the exemption granted by this section shall be those contained in Section 11.13 and other applicable provisions of the Texas Tax Code."

**Section 3**

That the City of Garland, Texas, being located in an area declared a disaster area during the current tax year by the Governor of Texas, the City Council hereby directs the Tax Administrator to calculate the voter-approval tax rate of the City in the manner provided for a special taxing unit under Chapter 26 of the Texas Tax Code.

**Section 4**

That Chapter 40, "Taxation" of the Code of Ordinances of the City of Garland, Texas, as amended, shall be and remain in full force and effect save and except as amended by this Ordinance.

**Section 5**

That the terms and provisions of this Ordinance are severable and are governed by Sec. 10.06 of the Code of Ordinances of the City of Garland, Texas.

**Section 6**

That this Ordinance shall be and become effective immediately upon and after its passage and approval.

**PASSED AND APPROVED** this the 16th day of June, 2020.

**CITY OF GARLAND, TEXAS**

\_\_\_\_\_  
Mayor

**ATTEST:**

\_\_\_\_\_  
City Secretary