

ORDINANCE

APPROVING (A) AN INCREASE, BEGINNING JANUARY 1, 2023, IN: (1) THE GENERAL RESIDENCE HOMESTEAD EXEMPTION IN THE CITY FOR AN INDIVIDUAL IN AN AMOUNT EQUAL TO 20 PERCENT OF THE APPRAISED VALUE OF THE RESIDENCE HOMESTEAD OR THE STATUTORILY MANDATED MINIMUM OF \$5,000; AND (B) AMENDMENTS TO CHAPTER 31 OF THE CITY CODE OF SAN ANTONIO, TEXAS TO INCREASE SUCH EXEMPTION.

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WHEREAS, the Texas Tax Code § 11.13 authorizes taxing units to increase a general residence homestead exemption that exempts up to twenty percent (20%) of the appraised value of the homestead of an individual from ad valorem real property taxation; and

WHEREAS, the City desires to implement the policy proposal to increase the General Residence Homestead Exemption from 10 percent of the appraised value of the residence homestead to twenty percent of the appraised value of the residence homestead or the statutorily mandated minimum of \$5,000.00, effective January 1, 2023; and

WHEREAS, changes to the City Code are now required to conform the applicable provisions of the City Code to the State Tax Code; **NOW, THEREFORE**,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF SAN ANTONIO, TEXAS THAT:

SECTION 1. The City of San Antonio hereby increases a General Residence Homestead Exemption for an individual in an amount equal to 10 percent of the appraised value of the residence homestead to 20 percent of the appraised value of the residence homestead or the statutorily mandated minimum of \$5,000.00, commencing with the 2023 tax year that began on January 1, 2023.

SECTION 2. In accordance therewith, Section 31-205 of the City Code of the City of San Antonio is hereby amended, in full, to read as follows:

Sec. 31-205. Exemption granted.

Upon compliance with all requirements of this Article and all other applicable laws and resolutions of the State and the City, the residence homestead of an individual shall be exempt from ad valorem taxes levied by the City in the amount equal to 20 percent of the appraised value of the residence homestead or the statutorily mandated minimum of \$5,000.00.

SECTION 3. In accordance therewith, Section 31-206 of the City Code of the City of San Antonio is hereby amended, in full, to read as follows:

Sec. 31-206. Effective Date.

The exemption granted by this Article shall extend only to such residence homesteads as may qualify hereunder commencing with the 2023 tax year, which began January 1, 2023.

SECTION 4. The findings and recitations set forth in the preamble of this Ordinance are hereby found to be true and correct and are hereby made a part of this Ordinance for all purposes, and are adopted as a part of the judgment and findings of the City Council.

SECTION 5. No fiscal language is required in connection with the adoption of this Ordinance.

SECTION 6. The effective date of this Ordinance shall be governed by the provisions of Section 1-15 of the City Code of San Antonio, Texas. This Ordinance shall take effect immediately if passed by eight (8) affirmative votes; otherwise, this Ordinance shall take effect ten (10) days from the date of passage.

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PASSED AND ADOPTED by an affirmative vote of _____ members of the
City Council of the City of San Antonio, Texas, this the ____ day of June, 2023.

M A Y O R
Ron Nirenberg

ATTEST:

APPROVED AS TO FORM:

Debbie Racca-Sittre, City Clerk

Andrew Segovia, City Attorney