

**ORDINANCE 949**

**AN ORDINANCE INCORPORATING AND RATIFYING ALL PROPERTY TAX EXEMPTIONS PREVIOUSLY AUTHORIZED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS, PURSUANT TO THE AUTHORITY GRANTED TO THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS, BY THE CONSTITUTION OF THE STATE OF TEXAS AND/OR THE TEXAS PROPERTY TAX CODE, AND AS HEREBY CODIFIED IN CHAPTER 54, TAXATION, SECTION 54-32, TAX EXEMPTION ON HOMESTEAD, SECTIONS (a) AND (b), OF THE CODE OF ORDINANCES OF THE CITY OF PINEY POINT VILLAGE.**

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**BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PINEY POINT VILLAGE, TEXAS:**

**Section 1.** THAT the City Council of the City of Piney Point Village, Texas, finds it in the best interests of the City of Piney Point Village, Texas, to incorporate into one document and ratify all of the property tax exemptions previously authorized and adopted by the City Council of the City of Piney Point Village, Texas, pursuant to the authority granted to the City Council of the City of Piney Point Village, Texas, by the Constitution of the State of Texas and/or the Texas Property Tax Code.

**Section 2.** THAT each of the property tax exemptions granted by the City Council of the City of Piney Point Village, Texas, will be codified in Chapter 54, Taxation, Section 54-32, Tax Exemption on Homestead, Sections (a) and (b) the Code of Ordinances of the City of Piney Point Village, Texas..

**Section 3.** THAT the following property tax exemptions have been granted, approved, and authorized by the City Council of City of Piney Point Village, Texas:

**Section 54-32 Ad Valorem Property Tax Exemptions**

(a) \$21,000.00 of the assessed value of resident homesteads of married or unmarried persons, sixty-five (65) years of age or older, is exempted from ad valorem taxes levied upon property in the City of Piney Point Village, Texas, effective for the taxable year 2005 and thereafter unless revised by the City Council of the City of Piney Point

Village, Texas (granted pursuant to Article 8, Section 1-b, of the Constitution of the State of Texas and Section 11.13 of the Texas Property Tax Code on September 16, 2002);

(b) \$21,000.00 of the assessed value of resident homesteads of married or unmarried persons, who are under a disability for the purpose of payment of disability insurance benefits under Federal Disability Insurance, including those living alone, is exempted from ad valorem taxes levied upon property in the City of Piney Point Village, Texas, effective for the taxable year 2005 and thereafter unless revised by the City Council of the City of Piney Point Village, Texas (granted pursuant to Article 8, Section 1-b, of the Constitution of the State of Texas on October 24, 1983); and

**Section 4.** THAT the City Administration of the City of Piney Point Village, Texas, shall provide a certified copy of this ordinance to the Harris County Tax Assessor-Collector to aid in the billing and collection of ad valorem taxes for the City of Piney Point Village, Texas.

**PASSED, APPROVED AND ADOPTED** by the City Council of the City of Piney Point Village, Texas, this 24<sup>th</sup> day of April, 2006.

City of Piney Point Village

  
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Carol Fox, Mayor

ATTEST:

  
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Lorena Briel, City Administrator