

ORDINANCE NO. 250415-01A

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LEONARD, TEXAS, AMENDING THE CITY OF LEONARD CODE OF ORDINANCES, CHAPTER 11 “TAXATION,” ARTICLE 11.02 “PROPERTY TAX,” BY REPEALING AND REPLACING SUBSECTION (B) TO ESTABLISH AN AD VALOREM TAX LIMITATION AS AUTHORIZED BY THE TEXAS CONSTITUTION AND THE TEXAS TAX CODE, ON THE RESIDENCE HOMESTEAD OF A DISABLED INDIVIDUAL OR AN INDIVIDUAL SIXTY-FIVE (65) YEARS OF AGE OR OLDER BEGINNING WITH THE 2025 TAX YEAR; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING FOR AN AMENDMENT PURSUANT TO ARTICLE VIII, SECTION 1-B, SUBSECTION (H) OF THE TEXAS CONSTITUTION; PROVIDING A CUMULATIVE REPEALER CLAUSE, PROVIDING FOR SEVERABILITY AND SAVINGS CLAUSE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of Leonard (the “City”) is a Type A general law municipality located in Fannin County, Texas, created in accordance with the provisions of the Texas Local Government Code and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, Subtitle C, Taxable Property and Exemptions, Chapter 11, Taxable Property and Exemptions, Subchapter B, Exemptions, Section 11.261, Limitation of County, Municipal, or Junior College District Tax on Homesteads of Disabled and Elderly, of the Property Tax Code, establishes a limitation on the total amount of taxes that may be imposed by the county, municipality, or junior college district on the residence homestead of a disabled individual or an individual sixty-five (65) years of age or older; and

WHEREAS, Article VIII, Section 1-b, Subsection (d-1) of the Texas Constitution authorizes municipalities to establish an ad valorem tax limitation applicable to the residence homestead of a disabled individual or individual age sixty-five (65) years or older in the current tax year, and subsequent tax years thereafter until the limitation expires; and

WHEREAS, the City Council of the City of Leonard, Texas, finds and determines that providing a tax limitation, commonly referred to as a tax freeze, on the amount of the ad valorem taxes on the residence homestead of disabled individuals or individual age sixty-five (65) years or older, beginning in the 2025 tax year, is in the best interest of citizens of the City.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LEONARD, TEXAS:

Section 1. Incorporation of Findings. The findings set forth above are incorporated as if fully set forth herein.

Section 2. Amendment. That Article 11.02, “Property Tax,” of Chapter 11, “Taxation,” of the Code of Ordinances of the City of Leonard, is hereby amended by repealing and replacing Subsection (b) of Section 11.02.006, “Residence homestead tax limitation for disabled or elderly individuals,” to be and read in its entirety as follows, with all other Subsections not herein amended to remain in full force and effect:

“Section 11.02.006 Residence homestead tax limitation for Disabled or elderly individuals.

...

(b) The Residence Homestead limitation shall become effective beginning with the 2025 tax year and shall remain effective for each successive tax year until otherwise expires in accordance with the Tax Code.”

Section 3. Severability Clause. Should a court of competent jurisdiction declare any section, subsection, sentence, clause or phrase of this Ordinance unconstitutional or invalid, it is expressly provided that any and all remaining portions of the Ordinance shall remain in full force and effect. The City of Leonard, Texas, hereby declares that it would have passed this Ordinance, and each section, subsection, clause or phrase thereof irrespective of the fact that any one or more section, subsections, sentences, clauses and phrases be declared unconstitutional or invalid.

Section 4. Savings/Repealer Clause. All provisions of any Ordinance in conflict with this Ordinance are hereby repealed to the extent they are in conflict; but such repeal shall not abate any pending prosecution for violation of the repealed ordinance, now shall the repeal prevent a prosecution from being commenced for any violation if occurring prior to the repeal of the Ordinance. Any remaining portions of said Ordinance shall remain in full force and effect.

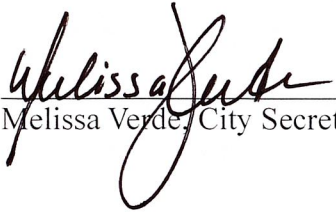
Section 5. Effective Date. This Ordinance shall become effective upon adoption and after publication as required by the Texas Local Government Code.

DULY PASSED, APPROVED AND ADOPTED by the City Council of the City of Leonard, Texas, on this the 20th day of May 2025.



Michael Pye, Mayor

ATTEST:



Melissa Verde, City Secretary

