

**ORDINANCE NO. 23-05**

**AN ORDINANCE OF THE CITY OF LYTLE, TEXAS TO ESTABLISH A TWENTY PERCENT HOMESTEAD EXEMPTION FOR RESIDENCE HOMESTEADS; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the Texas Property Tax Code Section 11.13(n) authorizes the City adopt a resolution providing an exemption from taxation by the City of a portion of the appraised value of a residence homestead of individuals; and

**WHEREAS**, the City Council now desires to authorize an exemption for residence homesteads located in within the city limits of Lytle, Texas.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LYTLE, TEXAS, THAT:**

**Section 1:** The City Council of the City of Lytle hereby exempts from ad valorem taxation by the City of Lytle **twenty percent (20%)** of the appraised value of residence homesteads, as authorized by Section 11.13(n), Texas Property Tax Code, as amended.

**Section 2:** If the amount of the exemption under Section 1 is less than \$5,000 when applied to a particular residence homestead, then the individual is entitled to an exemption of \$5,000 of the appraised value.

**Section 3:** This Resolution constitutes official action by the City Council of the City concerning the foregoing tax exemptions.

**Section 4:** All provisions of the Ordinances of the City of Lytle in conflict with the provisions of this Ordinance are hereby repealed, and all other provisions of the Ordinances of the City of Lytle not in conflict with the provisions of this Ordinance, shall remain in full force and effect.

**Section 5.** This Ordinance shall become effective on date of passage by the City Council.

**PASSED, APPROVED AND ADOPTED in Lytle, Texas this 10th of April 2023.**



**Ruben Gonzalez, Mayor**

**ATTEST:**



**Paola Rios, City Secretary**

