

## **RESOLUTION NO.**

**WHEREAS,** The City of Austin offers an ad valorem (property) tax exemption to seniors and people with disabilities. The original exemption in the amount of \$51,000 was set by Council in 1986 and raised to \$70,000 in accordance with council direction expressed in Resolution 20130926-084 in 2013; and,

**WHEREAS,** State law allows cities to adopt a property tax rate freeze for seniors and people with disabilities pursuant to Texas Tax Code Section 11.261(b); and,

**WHEREAS,** the Austin Independent School District also offers a tax freeze for seniors and people with disabilities; and,

**WHEREAS,** property tax increases impact affordability for Austinites, particularly for those on fixed incomes including many seniors and people with disabilities; and

**WHEREAS,** the Embracing an Age-Diverse Austin Mayor's Taskforce on Aging Report and Recommendations 2013 noted that property taxes rose 38 percent in the 10 years prior to the Report and cited continued increases in property taxes as one of the challenges to the goal of allowing seniors to age in place in their homes in supportive communities; and

**WHEREAS,** a property tax freeze for seniors and people with disabilities could offset the burden of property tax increases; **NOW, THEREFORE,**

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF AUSTIN:**

The City Manager is directed to implement a freeze on the taxable value of homesteads based on the 2015 tax roll valuation for seniors and people with disabilities as authorized by Texas Tax Code 11.261(b).

**ADOPTED:** \_\_\_\_\_, 2015      **ATTEST:** \_\_\_\_\_

Jannette S. Goodall  
City Clerk