

ARTICLE 18.02 RESIDENCE HOMESTEAD EXEMPTIONS*

Sec. 18.02.003 Limitation of tax increase for disabled persons and persons age sixty-five or older

If a person who is disabled or is sixty-five (65) years of age or older receives a specified residence homestead exemption, the total amount of ad valorem taxes imposed on that homestead by the city may not be increased while it remains the residence homestead of that person or that person's spouse who is disabled or sixty-five (65) years of age or older and receives a residence homestead exemption on the homestead. If such disabled person or person sixty-five (65) years of age or older dies in a year in which the person received a residence homestead exemption, the total amount of ad valorem taxes imposed on the homestead by the city may not be increased while it remains the residence of that person's surviving spouse if the spouse is fifty-five (55) years of age or older at the time of the person's death. (1983 Code, sec. 26-9.1; Ordinance 2004-O0017, sec. 1, adopted 2/5/2004; Ordinance 2012-O0071, sec. 1, adopted 7/26/2012)

Editor's note—See corresponding note located in [Appendix A](#) of this code.