

June 24, 2026

WHEREAS, the Texas Tax Code allows the City Council to adopt a homestead exemption for persons who are disabled or 65 or older; and

WHEREAS, on September 17, 1986, the City Council adopted a resolution authorizing a homestead exemption for persons who are disabled or 65 or older, which increased the exemption from \$50,000 to \$64,000 for the fiscal year beginning October 1, 1986, by Resolution No. 86-2926; and

WHEREAS, June 28, 2017, the City Council authorized an increase to the homestead exemption for persons who are disabled or 65 or older resolution from \$64,000 to \$90,000, by Resolution No. 17-1084; and

WHEREAS, June 12, 2019, the City Council authorized an increase to the homestead exemption for persons who are disabled or 65 or older resolution from \$90,000 to \$100,000, by Resolution No. 19-0946; and

WHEREAS, June 9, 2021, the City Council authorized an increase to the homestead exemption for persons who are disabled or 65 or older resolution from \$100,000 to \$107,000, by Resolution No. 21-0976; and

WHEREAS, June 8, 2022, the City Council authorized an increase to the homestead exemption for persons who are disabled or 65 or older resolution from \$107,000 to \$115,500, by Resolution No. 22-0855; and

WHEREAS, June 14, 2023, the City Council authorized an increase to the homestead exemption for persons who are disabled or 65 or older resolution from \$115,500 to \$139,400, by Resolution No. 23-0764; and

WHEREAS, June 26, 2024, the City Council authorized an increase to the homestead exemption for persons who are disabled or 65 or older resolution from \$139,400 to \$153,400, by Resolution No. 24-0967; and

WHEREAS, June 11, 2025, the City Council authorized an increase to the homestead exemption for persons who are disabled or 65 or older resolution from \$153,400 to \$175,000, by Resolution No. 25-0906; and

WHEREAS, the City Council desires to maintain the current \$175,000 homestead exemption for persons who are disabled or 65 or older, beginning with the 2026 tax year (fiscal year beginning October 1, 2026) at the recommendation of the Finance Committee.

Now, Therefore,

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF DALLAS:

June 24, 2026

SECTION 1. That the City Manager is directed to provide City Council with an annual review and analysis comparing the current homestead exemption amount for persons who are disabled or 65 or older to both the most recent Consumer Price Index for the Elderly (CPI-E) or the year-over-year change in the median residential market value for use in considering adjustments to the exemption.

SECTION 2. That the homestead exemption for persons who are disabled or 65 or older will remain at \$175,000 in the 2026 tax year (fiscal year beginning October 1, 2026).

SECTION 3. That this resolution shall take effect immediately from and after its passage in accordance with the provisions of the Charter of the City of Dallas, and it is accordingly so resolved.