

ORDINANCE NO. 84

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF LOG CABIN, TEXAS ESTABLISHING A TAX LIMITATION REGARDING AD VALOREM TAXES ON THE RESIDENTIAL HOMESTEADS OF PERSONS SIXTY-FIVE YEARS OF AGE OR OLDER OR DISABLED PERSONS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Article VIII, Section 1-b(h) of the Texas Constitution permits a city to provide for the limitation of property taxes (also known as a freeze) for property owners who are over sixty-five (65) years of age or who are disabled; and

WHEREAS, Section 11.261 of the Texas Property Tax Code provides for the regulation of such limitations; and

WHEREAS, the City Council for the City of Log Cabin, Texas finds that such a tax limitation on property owners who are sixty-five (65) years of age or older or who are disabled is necessary to protect and preserve the general well-being of such individuals the subject of this Ordinance.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL FOR THE CITY OF LOG CABIN, TEXAS AS FOLLOWS:

I.

Tax Limitation

A. Pursuant to Article VIII, Section 1-b(h) of the Texas Constitution and under the regulations established by Section 11.261 of the Texas Property Tax Code, a tax limitation (freeze) of the ad valorem taxes on residential homesteads of persons who are sixty-five (65) years of age or older or who are disabled is enacted beginning with Tax Year 2022.

B. The City Secretary has the authority to implement, establish and enforce such procedures as may be necessary to provide for such tax limitation.

II.

Severability

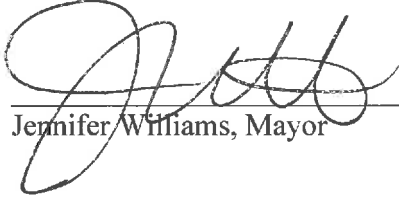
Should any clause, section, phrase or provision of this Ordinance be declared illegal, unconstitutional or unenforceable by any court of competent jurisdiction, any such finding shall not affect the remaining sections of this Ordinance.

**III.
Effective Date**

This Ordinance shall become effective on June 16, 2022.

PASSED AND APPROVED by the City Council for the City of Log Cabin, Texas, this
16th day of June, 2022.

APPROVED BY:



Jennifer Williams, Mayor

ATTEST:



Leara Thorp, City Secretary