

ORDINANCE NO. 85

AN ORDINANCE OF THE CITY COUNCIL FOR THE CITY OF LOG CABIN, TEXAS ESTABLISHING A TAX EXEMPTION ON A RESIDENTIAL HOMESTEAD; PROVIDING A SEVERABILITY CLAUSE; PROVIDING A REPEALER CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, Section 11.13 of the Tax Code authorizes the City Council to exempt from City taxation a portion of the appraised value of a residential homestead; and

WHEREAS, the City Council for the City of Log Cabin, Texas wishes to establish such an exemption by way of this Ordinance.

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

**I.
Tax Exemption**

Residential Homestead:

The City grants an exemption from City taxation of real property in the amount of twenty percent (20%) of the appraised value of a residential homestead. If the exemption granted produces an exemption of less than \$5,000.00, the individual is entitled to an exemption of \$5,000.00 of the appraised value of the residence homestead.

**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.
Repealer**


Any ordinance or section(s) of an ordinance in conflict with the provisions of this Ordinance are hereby repealed to the extent of said conflict.

**IV.
Effective Date**

The exemptions granted by this Ordinance apply to a residential homestead that qualifies for the exemption from and after January 1, 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:



Leana Thorp, City Secretary