

**CITY OF LOG CABIN, TEXAS
ORDINANCE 90**

AN ORDINANCE OF THE CITY OF LOG CABIN, TEXAS, LEVYING AN AD VALOREM TAX OF \$0.462796 PER ONE HUNDRED DOLLARS (\$100) OF ASSESSED VALUATION ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2025, AND ENDING SEPTEMBER 30, 2026; AND PROVIDING FOR AND APPORTIONING THE LEVY FOR SPECIFIC PURPOSES; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN THE SAME SHALL BECOME DELINQUENT IF NOT PAID; AND PROVIDING A SEVERABILITY CLAUSE AND AN EFFECTIVE DATE.

WHEREAS, the City of Log Cabin, Texas (“City”) is a Type A general-law municipality located in Henderson County, acting pursuant to the authority provided to it under state law and the Texas Constitution; and

WHEREAS, the ad valorem tax is based on the appraised value of property, as certified by the Henderson County Appraisal District; and

WHEREAS, for the fiscal year 2024-2025 the City Council of the City of Log Cabin (“City Council”), Texas levied an ad valorem tax of \$0.46999 per one hundred dollars (\$100.00) of assessed valuation on all taxable property within the corporate limits of the City for the use and support of the municipal government of the city; and

WHEREAS, the City Council met on August 21, 2025, in an open meeting and voted to accept the proposed tax rate of \$0.462796 per one hundred dollars (\$100.00) of assessed valuation on all taxable property within the corporate limits of the City for the use and support of the municipal government of the city; and

WHEREAS, pursuant to Section 26.05 of the Texas Tax Code the City Council held a public hearing on the proposed tax rate on September 18, 2025 at City Hall, 14387 Alamo Rd., Log Cabin, Texas, and gave all interested persons the opportunity to provide input on the proposed tax rate; and

WHEREAS, pursuant to Section 26.052 of the Texas Tax Code, the public was notified of the September 18, 2025 public hearing by publishing a *Small Taxing Unit Notice* on September 4, 2025, at least seven (7) days before the Council meeting at which this Ordinance is being adopted; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of an ad valorem rate have been in all things complied with; and

WHEREAS, the City Council of the City of Log Cabin, Texas, has approved and adopted the municipal budget for the fiscal year beginning October 1, 2025, and ending September 30, 2026; and

WHEREAS, it is necessary that an ordinance be passed levying an ad valorem tax on all property, both real and personal, within the corporate limits of the City of Log Cabin, Texas in accordance with such budget and the Texas Tax Code; and

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

SECTION I: FINDINGS OF FACT

The above recitals are hereby found to be true, and such recitals are incorporated in the Ordinance by reference as findings of fact as if expressly set forth herein.

SECTION II: ADOPTION OF 2025 TAX RATE

There be and is hereby levied and there shall be collected for the use, support, and operation of the municipal government of the City of Log Cabin, upon all taxable property, real, person, and mixed, situated within the corporate limits of the City of Log Cabin, Texas, subject to taxation and not otherwise exempt by the Constitution or laws of the State of Texas or Ordinances of the City, an ad valorem tax of **\$0.462796** per one hundred dollars (\$100.00) of assessed valuation on said taxable property, and said tax shall be levied and apportioned as follows:

For the current expenses, maintenance and operations of the general government (General Fund), **\$0.203363** per one hundred dollars (\$100.00) of assessed valuation on said taxable property; and

For the interest and sinking fund (to pay the interest and principal on all outstanding bonds or other indebtedness of the City, not otherwise provided for) **\$0.259433** per one hundred dollars (\$100.00) of assessed valuation on said taxable property.

“THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE”

“THE TAX RATE WILL EFFECTIVELY BE RAISED BY 4.87 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.44”

SECTION III: DUE DATE AND COLLECTION

Taxes levied under this ordinance shall be due October 1, 2025 and if not paid before January 31, 2026 shall immediately become delinquent. The Henderson County Tax Assessor/Collector is hereby authorized to assess, collect and remit to the City the taxes on said property in accordance with the provisions of the Ordinance and the Constitution and laws of the State of Texas.

SECTION IV: EXPENDITURE OF FUNDS

Monies collected pursuant to this Ordinance shall be expended as set forth in the City of Log Cabin's Annual Budget FY 2025-2026.

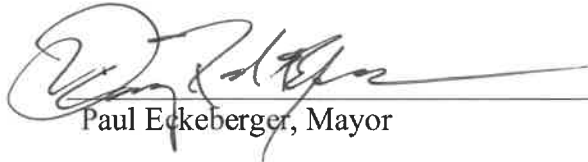
SECTION V: SEVERABILITY

Should any of the clauses, sentences, paragraphs, sections or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

SECTION VI: EFFECTIVE DATE

This Ordinance shall be in full force and effect from and after its passage as provided by law, and it is so ordained.

**PASSED ADOPTED AND APPROVED BY THE CITY COUNCIL OF LOG CABIN ON
THE 18th DAY OF SEPTEMBER, 2025.**


Paul Eckeberger, Mayor

ATTEST:


Leara Thorp, City Secretary