CITY OF LOWRY CROSSING, TEXAS

ORDINANCE NO. 185

AN ORDINANCE OF THE CITY OF LOWRY CROSSING, TEXAS, FREEZING AD VALOREM TAXES FOR RESIDENCE HOMESTEADS OWNED BY THE DISABLED OR BY PERSONS SIXTY-FIVE (65) YEARS OF AGE AND OLDER, BEGINNING WITH THE TAX YEAR 2004; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Lowry Crossing, Texas is of the opinion that it is in the best interest and general welfare of the citizens of Lowry Crossing to freeze the City's ad valorem taxes on the residence homestead of a person who is disabled or a person who is sixty-five (65) years of age or older; Now, Therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LOWRY CROSSING, TEXAS:

Section 1. That pursuant to Article VIII, Section 1-b of the Texas Constitution and Section 11.261 of the Texas Property Tax Code (the "Tax Code"), the amount of ad valorem property taxes for residence homesteads owned by persons who are disabled, as defined by the Tax Code, or by persons sixty-five (65) years of age and older shall not be increased above the amount due for tax year 2004, except as provided by Section 11.261 of the Tax Code. Qualified persons must make application for such tax freeze to the Collin County Central Appraisal District.

Section 2. That this ordinance shall take effect immediately from and after its passage.

DULY ADOPTED by the City Council of the City of Lowry Crossing, Texas, on the 4th day of May, 2004.

APPROVED:

Brett Mayes

Brett Mayes, Mayor

ATTEST:

Eddie Sturgal

Eddie Sturgal, City Secretary

APPROVED AS TO FORM:

Angela K. Washington

Angela K. Washington, City Attorney

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Brett Mayes

Brett Mayes, Mayor

ATTEST:

Eddie Sturgal

Eddie Sturgal, City Secretary