

RESOLUTION NO. 2026-01

Tax Ceiling for Residents 65 Years of Age or Older, or Disabled

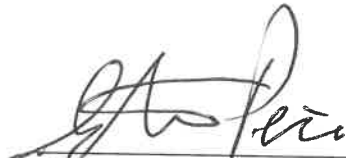
A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CANEY CITY, HENDERSON COUNTY, TEXAS, PROVIDING FOR A TAX LIMITATION ON THE TOTAL AMOUNT OF AD VALOREM TAXES IMPOSED ON THE RESIDENCE HOMESTEADS OF PERSONS WHO ARE SIXTY-FIVE (65) YEARS OF AGE OR OLDER, OR WHO ARE DISABLED, PURSUANT TO ARTICLE VIII, SECTION 1-B(H) OF THE TEXAS CONSTITUTION AND SECTION 11.261 OF THE TEXAS TAX CODE.

WHEREAS, the City Council of the City of Caney City finds that 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 and; desires to authorize such tax limitation on the residence homestead of persons who are age 65 or older or, who are disabled, as permitted by the Texas Constitution and Tax Code.


NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF CANEY CITY, HENDERSON COUNTY, TEXAS:

1. Authorization: The City adopts a residence homestead tax ceiling (freeze) for residents who are age 65 or older (and qualifying surviving spouses), or, who are disabled (and qualifying surviving spouses), preventing tax increases on their homestead.
2. Effective Date: This limitation applies for the tax year 2026 and forward.
3. Base Amount & Improvements: The ceiling (freeze) is based on the tax amount in the first qualifying year, adjusted for substantial new improvements.
4. Implementation: The City Secretary will file a copy of this resolution with the Henderson County Central Appraisal District, Henderson County, Texas and has the authority to implement such procedures as may be necessary to provide for such tax limitation.

PASSED AND APPROVED this 9 day of April, 2026


Steve Pine, Mayor

4/9/2026
Date


Blake Box, City Secretary

4/9/2026
Date

