

RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

WHEREAS, the laws of the State of Texas provide, under certain circumstances, for the exemption of a portion of the value of residence homesteads from ad valorem taxation; and

WHEREAS, the Board of Directors of HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 157 (the "District") has considered the various exemptions which may be granted. Now, Therefore,

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF HARRIS COUNTY WATER CONTROL AND IMPROVEMENT DISTRICT NO. 157, THAT:

Section 1: For the tax year 2024, the Board of Directors hereby exempts from ad valorem taxation by the District \$30,000 of the appraised value of residence homesteads of individuals who are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance, and \$25,000 of the appraised value of residence homesteads of individuals who are sixty-five (65) years of age or older, as authorized by, and in accordance with the provisions of, Article 8, Section 1-b (b), Texas Constitution, as amended, and Section 11.13 of the Tax Code, as amended. No person may claim both exemptions, but a person qualifying for both may choose either.

Section 2: For the tax year 2024, the Board of Directors has considered and hereby adopts a general residential homestead exemption as authorized by Article 8, Section 1-b(e), Texas Constitution, as amended, and Section 11.13 of the Tax Code, as amended. Five percent (5%) of the appraised value of residence homesteads shall be exempt from ad valorem taxation in accordance with the provisions of such laws, provided, however, that no such exemption shall be less than Five Thousand Dollars (\$5,000). A person claiming an exemption under Section 1 above may also claim a general residential homestead exemption.

Section 3: This Resolution constitutes official action by the Board of Directors of the District concerning the foregoing tax exemptions.

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PASSED AND ADOPTED this the 8<sup>th</sup> day of February, 2024.

Kent O. S.  
President, Board of Directors

ATTEST:

[Signature]  
Secretary, Board of Directors

(SEAL)



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