

## RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

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

WHEREAS, the Board of Directors of Willow Fork Drainage District (the "District") desires to implement the following residence homestead exemption; Now, Therefore,

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WILLOW FORK DRAINAGE DISTRICT THAT:

Section 1: The Board of Directors of the District hereby exempts from ad valorem taxation by the District **\$70,000** of the appraised value of residence homesteads of individuals who are disabled or are sixty-five years of age or older, as authorized by Article VIII, Section 1-b(b), Texas Constitution and Section 11.13, Texas Property Tax Code, as amended. No person may claim both exemptions, but a person qualifying for both may choose the exemption that he or she wishes to have applied to his or her property.

Section 2: The Board of Directors of the District hereby rejects the general residence homestead exemption authorized by Article VIII, Section 1-b(e), Texas Constitution.

Section 3: The Board of Directors of the District hereby rejects any exemption of travel trailers from ad valorem taxation pursuant to Article VIII, Section 1(d), Texas Constitution, Section 11.14, Texas Property Tax Code, as amended, or any other law.

Section 4: This Resolution constitutes official action by the Board of Directors of the District concerning the foregoing tax exemptions.

[EXECUTION PAGE FOLLOWS]

PASSED AND APPROVED on February 11, 2021.

                    /s/Wendy Duncan                      
President, Board of Directors

ATTEST:

                    /s/ John Poulter                      
Secretary, Board of Directors

(SEAL)

