

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 Brazoria County Municipal Utility District No. 28 (the "District") desires to implement the following action regarding exemptions from taxation; Now, Therefore,

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF BRAZORIA COUNTY MUNICIPAL UTILITY DISTRICT NO. 28 THAT:

Section 1: The Board of Directors of the District hereby exempts from ad valorem taxation by the District \$ 10,000 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 exempts from ad valorem taxation by the District 20% [not to exceed 20%] of the appraised value (but not less than \$5,000) of the residence homesteads of married or unmarried adults, including one living alone, pursuant to Article VIII, Section 1-b(e), Texas Constitution.

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

PASSED AND APPROVED on February 20, 2019.



President, Board of Directors

ATTEST:



Secretary, Board of Directors

(SEAL)

