

STATE OF TEXAS	§	ORDER APPROVING TAX EXEMPTION FOR RESIDENTIAL
COUNTY OF WILLIAMSON	§	HOMESTEADS INCLUDING ADDITIONAL EXTENSIONS FOR ELDERLY AND
UPPER BRUSHY CREEK WCID	§	DISABLED

Article 1: Pursuant to Article VIII, Section 1-b of the Texas Constitution and Section 11.13 of the Texas Property Tax Code, as amended, an individual is entitled to exemption from ad valorem taxation by the Upper Brushy Creek WCID of \$10,000 of the appraised value of the homestead for tax year 2017.

Article 2: Pursuant to Article VIII, Section 1-b of the Texas Constitution and Section 11.13 of the Texas Property Tax Code, if an individual who qualifies for an exemption under Article 1 is sixty-five (65) years of age or older, he/she is entitled to exemption from ad valorem taxation by the Upper Brushy Creek WCID of an additional \$20,000 of the appraised value of the residence homestead of the individual for tax year 2017. A surviving spouse is entitled to the exemption for the residence homestead if (a) the deceased spouse died in a year in which the deceased spouse received the exemption; (b) the surviving spouse was 55 or older when the deceased spouse died; and (c) the property was and remains the residence homestead of the surviving spouse.

Article 3: Pursuant to Article VIII, Section 1-b of the Texas Constitution and Section 11.13 of the Texas Property Tax Code, if an individual who qualifies for an exemption under Article 1 is disabled, he/she is entitled to exemption from ad valorem taxation by the Upper Brushy Creek WCID of an additional \$20,000 of the appraised value of the residence homestead of the individual for tax year 2017. A surviving spouse is entitled to the exemption for the residence homestead if (a) the deceased spouse died in a year in which the deceased spouse received the exemption; (b) the surviving spouse was 55 or older when the deceased spouse died; and (c) the property was and remains the residence homestead of the surviving spouse.

"Disabled" means under a disability for purposes of payment of disability insurance under Federal Old-Age, Survivors, and Disability Insurance or its successor.

An eligible disabled person who is sixty-five (65) years of age or older may not receive both the disabled and elderly exemption, but may choose either. If two or more individuals who are eligible for an exemption under this Article own the same residence homestead, the exemptions for each may not be combined and only one (1) owner may receive the exemption. Eligibility for this exemption is determined by an individual's and his or her residence's qualifications on January 1, 2017. An individual or a residence does not qualify under this Article on January 2, 2017 and may not receive exemption for tax year 2017.

Article 4: Applications for exemption shall be made pursuant to Section 11.43 of the Texas Property Tax Code, and pursuant to the rules and regulations of the respective county appraisal districts and county tax assessor-collectors.

Article 5: Exemptions recognized and established herein shall be effective until altered or appealed by the Board of Directors of Upper Brushy Creek WCID.

PASSED AND APPROVED at a regular meeting of the Board of Directors of Upper Brushy Creek WCID, at which a quorum was found to be present, said meeting held pursuant to notice and called in accordance with the rules of operation of the Board of Directors and the said notice having been duly posted as required by the provisions of the Texas Open Meetings Act, Chapter 551, Texas Government Code.

SIGNED this 16th day of June, 2017.



Jeff Sawyer
Board President

ATTEST:



Lisa Moravitz, District Secretary