

**A RESOLUTION OF THE BOARD OF TRUSTEES OF THE COLLIN COUNTY COMMUNITY COLLEGE DISTRICT, AFFIRMING EXISTING PROPERTY TAX EXEMPTIONS; PROVIDING FOR A RESIDENTIAL HOMESTEAD AD VALOREM (PROPERTY) TAX EXEMPTION; PROVIDING AN EFFECTIVE DATE**

**WHEREAS**, the Board of Trustees of the Collin County Community College District (“Collin College”) has previously authorized an ad valorem (property) tax exemption for residential homeowners over the age of 65 in the amount of \$30,000, and that exemption is to be increased to \$100,000 and shall remain in effect for each successive tax year until otherwise amended or repealed by the Board of Trustees or other appropriate authority; and

**WHEREAS**, the Board of Trustees of Collin College has previously authorized an ad valorem (property) tax exemption for disabled residential homeowners in the amount of \$20,000, and that exemption is to be increased to \$100,000 and shall remain in effect for each successive tax year until otherwise amended or repealed by the Board of Trustees or other appropriate authority; and

**WHEREAS**, the Board of Trustees of Collin College has previously authorized the owner of a residence homestead be entitled to an exemption from Collin College ad valorem taxation in an amount equal to the greater of five thousand dollars (\$5,000) or 1.0 percent (1.0%), and that exemption is to be increased to in an amount equal to the greater of five thousand dollars (\$5,000) or 20.0 percent (20.0%), and shall remain in effect for each successive tax year until otherwise amended or repealed by the Board of Trustees or other appropriate authority; and

**WHEREAS**, Section 11.13(n) of the Texas Property Tax Code provides that the Board of Trustees may adopt an exemption from taxation for a portion of the appraised value of an individual’s residence homestead.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE COLLIN COUNTY COMMUNITY COLLEGE DISTRICT:**

**SECTION 1: Effective Date of Exemption.** The exemptions set forth in this Resolution shall become effective with the 2024 tax year, and shall remain effective for each successive tax year until otherwise amended or repealed by the Board of Trustees or other appropriate authority. In the absence of legal authority to the contrary, the Board of Trustees is authorized to amend or repeal the exemption set forth in this Resolution at its sole and absolute discretion.

**DULY PASSED AND APPROVED BY THE BOARD OF TRUSTEES OF THE COLLIN COUNTY COMMUNITY COLLEGE DISTRICT on this 23<sup>rd</sup> day of May, 2023.**

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Andrew Hardin, Chair

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Jim Orr, Secretary