



**Wharton County
Junior College**

Proposed Agenda Item

Board of Trustees Meeting

Complete this form and submit it to the Office of the President by noon on Friday, 11 days prior to the Tuesday evening meeting of the Board of Trustees. If this form does not provide enough space, you may use an expanded version *as long as you follow the format specified below.*

Date of Board Meeting: February 19, 2023

Date of this Proposal: February 15, 2023

SUBJECT: College Granted Tax Exemptions

RECOMMENDATION: Approve attached resolution concerning Ad Valorem Tax Exemptions.

BACKGROUND/RATIONALE:

This Resolution is an annual Board of Trustee action item ratifying college granted property tax exemptions. These exemptions are exactly the same as the ones approved last year.

Estimated Cost and Budgetary Support (how will this be paid for?): \$0.00

RESOURCE PERSON(S) [name(s) and title(s)]:

Betty A. McCrohan, President
Bryce D. Kocian, Vice President of Administrative Services

SIGNATURES:

B. D. Kocian
Originator

02/15/2023
Date

B. D. Kocian
Cabinet-Level Supervisor

02/15/2023
Date

PRESIDENT'S APPROVAL:

Betty A. McCrohan

2-16-23

**RESOLUTION CONCERNING EXEMPTION FROM
TAXATION**

WHEREAS, the laws of the State of Texas provide, under certain circumstances, for the exemption of residence homesteads, and

WHEREAS, the Board of Trustees of Wharton County Junior College desires to implement the following residence homestead exemption; Now, Therefore,

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF WHARTON COUNTY JUNIOR COLLEGE THAT:

Section 1: The Board of Trustees 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 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.

Section 2: The Board of Trustees 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, as authorized by Article VIII, Section 1-b (b), Texas Constitution and Section 11.13, Texas Property Tax Code, as amended.

Section 3: The Board of Trustees has considered and has decided not to adopt the general residential homestead exemption authorized by Article VIII, Section 1-b (e), Texas Constitution.

Section 4: The Board of Trustees hereby grants exemption of charitable organizations from ad valorem taxation pursuant to Article VIII, Section 1 (d), Texas Constitution, Section 11.184, Texas Property Tax Code, as amended, or any other law.

Section 5: The Board of Trustees hereby grants exemption of travel trailers from ad valorem taxation pursuant to Article VIII, Section 1 (d), Texas Constitution, Section 11.142, Texas Property Tax Code, as amended, or any other law.

Section 6: This Resolution constitutes official action by the Board of Trustees of the District concerning the foregoing tax exemptions.

PASSED AND APPROVED on the 21st day of February, 2023.

Chairman, Board of Trustees

ATTEST:

Secretary, Board of Trustees

(SEAL)



FORT BEND CENTRAL APPRAISAL DISTRICT

2801 B.F. Terry Blvd. Rosenberg, Texas 77471-5600

Phone (281) 344-8623

www.fbcad.org

January 30, 2023

Subject: 2023 Exemptions Update

To: Fort Bend County
Entity: J01 Wharton County Jr College

Please confirm the exemption information below we currently have on file for the above entity. If there is a change, please indicate it in the 2023 Amount/Change box. Additionally, only local amounts are requested. State exemption amounts will be assigned automatically where applicable.

Note: 2023 Notices are scheduled to be sent to the printer on March 1st. Therefore, exemptions must be entered by February 28th to be included on the 2023 Appraisal Notice.

Exemption	2022 Amount	2023 Amount/Change
HS Local Minimum		
HS Local Percent		
O65 Local Amount	10,000	
DP Local Amount	10,000	

Signature

Date

Thank you,



Grace G. Powell
Data Analyst

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