



UNITED INDEPENDENT SCHOOL DISTRICT AGENDA ACTION ITEM

TOPIC: Discussion regarding resolution adopting Local Option Homestead Exemption

SUBMITTED BY: David H. Gonzalez **OF:** Superintendent of Schools

APPROVED FOR TRANSMITTAL TO SCHOOL BOARD: _____

DATE ASSIGNED FOR BOARD CONSIDERATION: June 21, 2023

RECOMMENDATION:

Action taken as deemed by the Board.

RATIONALE:

If an optional homestead exemption is adopted, it must be adopted before July 1st.

BUDGETARY INFORMATION:

N/A

POLICY REFERENCE & COMPLIANCE:

Section 11.13 (n) of the State Property Tax Code

**A RESOLUTION OF THE UNITED INDEPENDENT SCHOOL DISTRICT
ESTABLISHING THE OPTIONAL PERCENTAGE EXEMPTIONS ON
RESIDENCE HOMESTEADS
PURSUANT TO § 11.13(N), TEXAS TAX CODE**

WHEREAS, the UNITED INDEPENDENT SCHOOL DISTRICT (“UISD”), exercising its authority under the Texas Constitution and the Texas Property Tax Code, and other laws and resolutions, desires to establish an optional residence homestead of 10 percent (10%) of the appraised value of all residence homesteads pursuant to Tax Code 11.13(n); and

NOW, THEREFORE, BE IT RESOLVED THAT BY THE BOARD OF TRUSTEES OF THE UNITED INDEPENDENT SCHOOL DISTRICT, TEXAS:

SECTION 1. That the TRUSTEES of UISD hereby sets the percentage exemption as authorized by § 11.13(n) of the Texas Tax Code to be 10 percent of the appraised value of the residence homestead or \$5,000.00, whichever amount is greater.

SECTION 2. This Resolution shall be in full force and effect upon its passage and approval for tax year 2023 and all subsequent tax years until modified or repealed by the Board of Trustees.

PASSED AND APPROVED this ____ day of _____, 20____.

President, Board of Trustees
UNITED INDEPENDENT SCHOOL DISTRICT

ATTEST:

Board Secretary