



**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: 02/21/2017

Date of this Proposal: 01/30/2017

**SUBJECT:** Property Tax Exemption for the Egypt Plantation Museum.

**RECOMMENDATION:** Consider Approving the Attached Resolution Granting a Property Tax Exemption for the Egypt Plantation Museum.

**BACKGROUND/RATIONALE:** WCJC administration has received the attached documentation from Mr. Don Middlebrook, Trustee for the Egypt Plantation Museum, requesting that the WCJC Board of Trustees consider continuing the property tax exemption for the museum. The WCJC Board of Trustees first approved this exemption in 1993 and it was approved again in 2013. The Central Appraisal District has requested that Mr. Middlebrook obtain a new approval from the taxing entities. According to the Texas Tax Code section 11.24, a taxing entity may grant an exemption to a historic site that is recorded as a Texas Historic Landmark.

**Estimated Cost and Budgetary Support (how will this be paid for?):** \$0.00  
Exemption of approximately \$75.00 in property tax revenue

**RESOURCE PERSON(S) [name(s) and title(s)]:**  
Betty A. McCrohan, President  
Bryce D. Kocian, Vice President of Administrative Services

**SIGNATURES:**

Bryce D. Kocian  
Originator

2/2/17  
Date

Bryce D. Kocian  
Cabinet-Level Supervisor

2/2/17  
Date

**PRESIDENT'S APPROVAL:**

Betty A. McCrohan

2-7-17

**RESOLUTION CONCERNING EXEMPTION FROM TAXATION FOR THE  
TEXAS HISTORIC SITE, EGYPT PLANTATION MUSEUM**

**WHEREAS**, the Board of Trustees of the Wharton County Junior College District granted the Egypt Plantation Museum, a Texas Historic Site, exemption from property taxation in 1993. This exemption was made in accordance with Texas Tax Code section 11.24.

**WHEREAS**, the Egypt Plantation Museum includes ONLY the original 1849 home built by Captain W J E Heard, the original Egypt Depot, slave home, work barns and 5 acres.

**WHEREAS**, these facilities are being used for tours, re-enactments of Texas history, and educational purposes. The home and depot are full of historic documents and artifacts that represent and tell the history of Wharton County and Texas.

**WHEREAS**, constant repairs are needed to maintain the buildings and tax relief plays a major role in the preservation of this historical property.

**WHEREAS**, on December 4, 2004, the Egypt Plantation Museum was granted federal tax exemption status under IRS Code 501(c)3.

**WHEREAS**, property taxes totaling \$5,231.20 were paid for 2016 on the remaining buildings and acreage.

**WHEREAS**, Don Middlebrook, trustee of the Egypt Plantation Museum is asking for 100% tax reduction like the past 20 years.

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

The Board of Trustees of the District hereby grants the Egypt Plantation Museum a 100% exemption from ad valorem taxation for the 2013 through 2017 tax years.

**PASSED AND APPROVED** on the 21<sup>st</sup> day of February, 2017.

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Chairman, Board of Trustees

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Secretary, Board of Trustees