

Date of Board Meeting: May 19, 2026

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 and Rationale:

WCJC administration has received the attached documentation from Mr. Don Al 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 again in 2017. 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.

Budgetary Implications: \$0.00 (Exemption of approximately \$75.00 in property tax revenue)

Strategic Priority Alignment:

<input type="checkbox"/> Student Success	<input checked="" type="checkbox"/> Community Impact
<input type="checkbox"/> Resource Optimization	<input type="checkbox"/> Institutional Excellence

Resource Personnel: Amanda A. Allen, Ed.D, President

Approval:



President

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

WHEREAS, the Egypt Plantation Museum, a Texas Historic Site, has been exempt, since 1993, from property taxation 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 \$3,597.47 were paid for 2025 on the remaining buildings and acreage.

WHEREAS, the Egypt Plantation Museum is asking for 100% tax reduction like the past 28 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 _____% (0-100%) exemption from ad valorem taxation.

PASSED AND APPROVED on the 19th day of May, 2026.

Chairman, Board of Trustees

Secretary, Board of Trustees