

**Date of Board Meeting:** February 17, 2026

**Subject:** College Granted Tax Exemptions

**Recommendation:** Approve attached resolution concerning Ad Valorem Tax Exemptions

**Background and 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.

**Budgetary Implications:** N/A

**Strategic Priority Alignment:**  Student Success  Community Impact  
 Resource Optimization  Institutional Excellence

**Resource Personnel:** Scott Cunningham, Vice President of Finance and Administration

**Approval:**

Scott Cunningham 2-9-26  
Cabinet-Level Member

President  
Wendy W D 02/09/20

## **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 17<sup>th</sup> day of February, 2026.

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Chairman, Board of Trustees

ATTEST:

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(SEAL)

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Secretary, Board of Trustees