



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

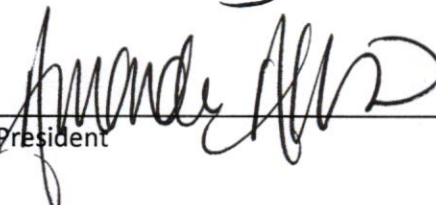
Strategic Priority Alignment:

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

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

Approval:

 2-9-26
Cabinet-Level Member

 02/09/26
President

**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 17th day of February, 2026.

Chairman, Board of Trustees

ATTEST:

(SEAL)

Secretary, Board of Trustees