

RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

WHEREAS, the laws of the State of Texas provide, under certain circumstances, for the exemption of residence homesteads from ad valorem taxation; and

WHEREAS, the Board of Directors of Harris County Municipal Utility District No. 278 (the "District") desires to implement the following action regarding exemptions from taxation; Now, Therefore,

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 278 THAT:

Section 1: The Board of Directors of the District hereby exempts from ad valorem taxation by the District \$50,000 of the appraised value of residence homesteads of individuals who are disabled or 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. No person may claim both exemptions, but a person qualifying for both may choose the exemption that he or she wishes to have applied to his or her property.

Section 2: The Board of Directors of the District hereby exempts from ad valorem taxation by the District 1 % (but not less than \$5,000) of the appraised value (but not less than \$5,000) of the residence homesteads of married or unmarried adults, including one living alone, pursuant to Article VIII, Section 1-b(e), Texas Constitution.

Section 3: This Resolution constitutes official action by the Board of Directors of the District concerning the foregoing tax exemptions.

PASSED AND APPROVED on March 3, 2023.

Shantae Magee
President, Board of Directors

ATTEST:

[Signature]
Secretary, Board of Directors

(SEAL)

