## WILLIAMSON COUNTY COMMISSIONERS COURT ORDER APPROVING TAX EXEMPTION FOR ELDERLY AND DISABLED

STATE OF TEXAS	§
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	§
COUNTY OF WILLIAMSON	§

**THAT ON** the 22<sup>nd</sup> day of October 2019, the Commissioners Court of Williamson County, Texas met in duly called session at the Commissioner's Courtroom, 710 Main St., Georgetown, Texas, with the following members present:

Terry Cook, Commissioner Precinct #1 Cynthia Long, Commissioner Precinct #2 Valerie Covey, Commissioner Precinct #3 (Acting as Presiding Officer) Russ Boles, Commissioner Precinct #4 Nancy E. Rister, County Clerk

With Bill Gravell, County Judge, being absent, and at said meeting, among other business, the Court did CONSIDER, PASS, APPROVE and ORDER the following:

Article 1: Pursuant to Article VIII, Section 1-b of the Texas Constitution and Section 11.13 of the Texas Tax Code, an individual that is sixty-five (65) years of age or older is entitled to exemption from ad valorem taxation by Williamson County of \$30,000 of the appraised value of the residence homestead of the individual for tax year 2020. A surviving spouse of an individual who qualifies for said exemption is entitled to the same exemption for the same residence homestead if: (1) the deceased spouse died in a year in which the deceased spouse qualified for the exemption; (2) the surviving spouse was 55 or older when the deceased spouse died; and (3) the property was the residence homestead of the surviving spouse when the deceased spouse died and remains the residence homestead of the surviving spouse.

Article 2: Pursuant to Article VIII, Section 1-b of the Texas Constitution and Section 11.13 of the Texas Tax Code, an individual that is disabled is entitled to exemption from ad valorem taxation by Williamson County of \$20,000 of the appraised value of the residence homestead of the individual for tax year 2020. A surviving spouse of an individual who qualifies for said exemption is entitled to the same exemption for the same residence homestead if: (1) the deceased spouse died in a year in which the deceased spouse qualified for the exemption; (2) the surviving spouse was 55 or older when the deceased spouse died; and (3) the property was the residence homestead of the surviving spouse when the deceased spouse died and remains the residence homestead of the surviving spouse.

Article 3. For purposes of this Order, "disabled" means under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance or its successor.

Article 4. An eligible disabled person who is also sixty-five (65) years of age or older may not receive both the disabled and elderly exemptions but may choose one or the other exemption. If two or more individuals who are eligible for an exemption under this Order own the same residence homestead, the exemptions for each may not be combined and only one (1) owner may receive the exemption.

Article 5. Eligibility for an exemption under this Order shall be determined by an individual's and his or her residence's qualifications as of on January 1<sup>st</sup> of the tax year for which the claimant seeks the exemption. Applications for the exemptions set out under this Order shall be made pursuant to Section 11.43 of the Texas Tax Code, and pursuant to the rules and regulations of the respective county appraisal districts and respective county tax assessor-collectors for the property subject of the exemption application.

<u>Article 6</u>. Exemptions recognized and established pursuant to this Order shall be effective until amended or appealed by the Williamson County Commissioners Court.

Commissioner Valerie Covey, acting as the Presiding Officer of the Williamson County Commissioners Court at the above stated Regular Session of the Williamson County Commissioners Court was authorized to sign said Orders and ACT and DEED of the Williamson County Commissioners Court.

Valerie Covey, Commissioner Precinct No. 3, As Presiding Officer