

HARRIS COUNTY MUNICIPAL UTILITY DISTRICT NO. 179

Order Reaffirming Adoption of Residence
Homestead Exemption for Persons
Sixty-Five or Older or Disabled

The Board of Directors ("Board") of Harris County Municipal Utility District No. 179 ("District") met at the Board's regular meeting place on January 22, 2019, with the following Directors present:

Chuck Hadley	President
C. H. "Buddy" Myers	Vice President
Jennifer Mills	Secretary
Dennis Malcolm	Assistant Secretary
Keith Enzor	Assistant Secretary

and the following director absent: Jennifer Mills, when the following business was transacted:

The order set out below was introduced for consideration of the Board. It was duly moved and seconded that said order be adopted; and, after due discussion, said motion was carried by unanimous vote:

WHEREAS, the underlying principle of taxation is that all property is taxable unless it is specifically excluded from taxation by law;

WHEREAS, the authority to permit the exemption of property is included within the terms of the provisions of Article VIII, Section 1-b, of the Texas Constitution;

WHEREAS, the Legislature has provided for the exemption of certain property in Acts 1979, 66th Legislature, Chapter 841, as amended, enacting the Property Tax Code;

WHEREAS, the Board of Directors of the District has determined that it is in the public interest for said District, as a taxing unit of the State of Texas, to provide the residence

homestead exemption for persons sixty-five or older or disabled which is more particularly provided in V.T.C.A., Property Tax Code, Section 11.13(d).

IT IS, THEREFORE, ORDERED by the Board of Directors of the District, as follows:

Pursuant to the provisions of V.T.C.A., Tax Code, Section 11.13(d), this Board does hereby exempt \$10,000.00 of the market value of each residence homestead within the District of an individual who is disabled or is 65 years of age or older from all ad valorem taxes hereafter levied by the District, commencing with the taxes for the current year, subject to the terms and conditions set out below and, where applicable, the compliance therewith by the owner of the residence homestead, hereinafter called "applicant."

Since the ad valorem taxes to be levied by the District have heretofore been pledged for the payment of certain debts of the District until same are paid in full, after due consideration of the pertinent data as to the District's debt service requirements, the Board specifically finds that the cessation of the tax levy for the periods of such debts, to the extent of the exemption herein granted, will not impair the obligation of any contract or proceeding by which the debts were created.

The exemption above set out shall be granted upon the following terms and conditions:

Such exemption shall extend only to applicant's residence homestead as same is defined by law.


To be eligible for the exemption, applicant must be disabled or have attained the age of sixty-five or over by January 1 of the year for which the exemption is sought; provided, however, that if applicant's spouse has attained such age by such January 1, applicant shall be entitled to the exemption regardless of applicant's age.

Joint or community owners may not each receive the same exemption provided by this resolution for the same residence homestead in the same year. An eligible disabled person who is 65 or older may not receive both a disabled and an elderly residence homestead exemption but may choose either.

Applicant shall file with the Appraisal District for the County in which the homestead is located on or before July 1 of the year for which the exemption is claimed documentary proof of age or disability satisfactory to the Chief Appraiser and a sworn claim for such exemption, describing the property for which exemption is sought, on forms prescribed by the Chief Appraiser, giving complete information as provided for by such forms. After the filing of such proof of age or disability and claim for exemption, the Chief Appraiser may, if he deems necessary, request further information in order to determine eligibility for such exemption, which further information shall be provided by applicant as a requisite to obtaining the exemption.

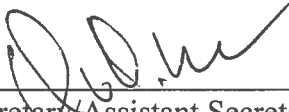
After said application, all necessary proof and any other required information has been filed, the Chief Appraiser shall determine eligibility for such exemption, and the property in question shall be placed on the tax rolls of the District in accordance with such determination. January 1 of each tax year shall be the determinative for eligibility and qualification for the exemption. Determination thereof shall be for only the year in which the application is made. There shall be no proration of the exemption for the taxable year resulting from qualification or disqualification of person or property or from any other matters occurring after January 1 of the year in question.

PASSED AND ADOPTED this January 22, 2019.

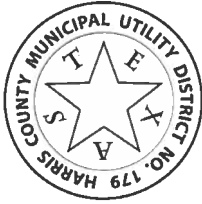


President

ATTEST:



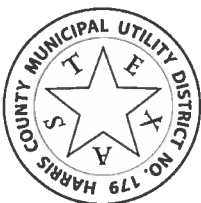
Secretary/Assistant Secretary



I, the undersigned Secretary of the Board of Directors of Harris County Municipal Utility District No. 179, hereby certify that the foregoing is a true and correct copy of the Order Reaffirming Adoption of Residence Homestead Exemption for Persons Sixty-Five or Older or Disabled, the original of which instrument, dated January 22, 2019, appears in the official minute book of the board, on file and open to the public at the office of the District.

I further certify that said meeting was open to the public, and that notice thereof was posted in compliance with the provisions of Tex. Gov't. Code Ann. §551.001 et seq.

WITNESS MY HAND AND THE SEAL of said District, this January 22, 2019.





Secretary/Assistant Secretary