
MEETING NOTICE

The City Council of the City of Woodcreek, Texas will conduct a meeting at Camp Young Judaea, 121 Camp Young Judaea Rd., Woodcreek, TX. The meeting will be held on May 11, 2022 at 6:30 PM. All attendees are encouraged to wear face coverings when a minimum of six-foot social distancing cannot be maintained.

Note: Smoking is not allowed anywhere on the property of Camp Young Judaea.

The public may watch this meeting live at the following link: <https://meetings.ipvideotalk.com/179027665>. The public may listen to this meeting by dialing one of the following numbers: 1(617) 315- 8088 or toll free at 1(866) 948-0772. When prompted enter Meeting ID:179027665.

A recording of the meeting will be made and will be available to the public in accordance with the Texas Public Information Act upon written request. This notice, as amended, is posted pursuant to the Texas Open Meetings Act (Vernon's Texas Codes Ann. Gov. Code Chapter 551).

AGENDA

CALL TO ORDER AND ESTABLISH QUORUM

MOMENT OF SILENCE

PLEDGES

ROLL CALL

PUBLIC COMMENTS

Any citizen shall have a reasonable opportunity to be heard at any and all meetings of the City Council in regard to: (1) any and all matters to be considered at any such meeting, or (2) any matter a citizen may wish to bring to the Council's attention. No member of the Governing Body may discuss or comment on any citizen public comment, except to make: (1) a statement of specific factual information given in response to the inquiry, or (2) a recitation of existing policy in response to the inquiry. Any deliberation of or decision about the subject of the inquiry shall be limited to a proposal to place the subject on the agenda for a subsequent meeting per Texas Local Government code Sec. 551.042.

Citizen comments will be allowed at the beginning of every meeting, or alternatively, before an item on the agenda on which the citizen wishes to speak is to be considered. All citizens will be allowed to comment for three (3) minutes per person and shall be allowed more time at the Mayor's discretion. In addition, citizens may pool their allotted speaking time. To pool time, a speaker must present the names of three (3) individuals present in the audience who wish to yield their three minutes. Citizens may present materials regarding any agenda item to the City Secretary at or before a meeting, citizens attending any meeting are requested to complete a form providing their name, address, and agenda item/concern, but are not required to do so before speaking and presenting it to the City Secretary prior to the beginning of such meeting. Comments may only be disallowed and/or limited as per Government Code § 551.007(e).

Citizens may submit written public comments not exceeding 300 words in length to the City Secretary not later than 1:00p.m. of the Monday preceding the meeting at which the citizen would like the public comment received. If the written public comment is submitted by this time, it shall be read into the public record for the upcoming meeting.

CONSENT AGENDA

All the following items are considered self-explanatory by the Council and may be acted upon with one motion. There will be no separate discussion of these items unless a Councilmember or Citizen so requests. For a Citizen to request removal of an item from the Consent Agenda, a written request must be completed and submitted to the City Manager.

1. Approval of City Council Meeting Minutes from April 20, 2022

REGULAR AGENDA

2. Presentation from Financial Advisors on Updated Interest Rate Information for Tax Notes and Bond Elections, the Impact Growth or Increased Home Values Have on Tax Rates, and an Outline for What Funding Via a Series of Tax Notes Would Look Like Versus a Single Bond Election or a Combination of Both Followed by Discussion with Council on Immediate Tax Rate Impacts for Homeowners in the First Year and Over the Next Ten Years (Hines)
3. Discuss and Take Appropriate Action on Nominating Candidates and Making Appointments from this Round of Councilmember Nominations to the Ordinance Review Committee (Hines)
4. Discuss and Take Appropriate Action on Nominating Candidates and Making Appointments from this Round of Councilmember Nominations to the Platinum Panel (Hines)
5. Discuss and Take Appropriate Action on Nominating Candidates and Making Appointments from this Round of Councilmember Nominations to the Tree Board (Hines)
6. Discussion and Approval of Council Liaisons to the Planning and Zoning Commission, Ordinance Review Committee, Tree Board, and Platinum Panel (Rasco)
7. Discussion on Creating a City of Woodcreek Tax Exemption for Residents Age 65 or Older or Disabled (Grummert)
8. Discuss and Take Appropriate Action to have the Tree Board Consider Creating an Autumn Tree Planting Event in Conjunction with Woodcreek Day (Grummert)
9. Discuss and Take Appropriate Action on a Beautification Volunteer Event to Improve the Par View Triangle (Hines)
10. Discuss and Take Appropriate Action on the Creation of an Oak Wilt Information Page with an Annual Website Banner for the Months When Trimming Oaks is Prohibited and Require that City Staff Post Signs Stating this Ban at Entrances and Other Appropriate Public Lands During the Restricted Trimming Months (Hines)
11. Discuss and Take Appropriate Action on the Culture of Safe Driving Program Handout and Opening the Resident Sticker Submission and Voting Process (Hines)
12. Request the Parks and Recreation Board Suggest Names for the New Parks Created in 2021 to Recommend to City Council (Hines)
13. Discuss and Take Appropriate Action on Directing City Staff to Update the Online City of Woodcreek Zoning and Lot Line Map (Hines)

ADJOURN

The City Council may retire to executive session any time between the meeting's opening and adjournment for the purpose of consultation with legal counsel pursuant to Chapter 551.071 of the Texas Government Code; discussion of personnel matters pursuant to Chapter 551.074 of the Texas Government Code; deliberation regarding real property pursuant to Chapter 551.072 of the Texas Government Code; deliberation regarding economic development negotiations pursuant to Chapter 551.087 of the Texas Government Code; and/or deliberation regarding the deployment, or specific occasions for implementation of security personnel or devices pursuant to Chapter 551.076 of the Texas Government Code. Action, if any, will be taken in open session.

This agenda has been reviewed and approved by the City's legal counsel and the presence of any subject in any Executive Session portion of the agenda constitutes a written interpretation of Texas Government Code Chapter 551 by legal counsel for the governmental body and constitutes an opinion by the attorney that the items discussed therein may be legally discussed in the closed portion of the meeting considering

available opinions of a court of record and opinions of the Texas Attorney General known to the attorney. This provision has been added to this agenda with the intent to meet all elements necessary to satisfy Texas Government Code Chapter 551.144(c) and the meeting is conducted by all participants in reliance on this opinion.

Attendance by Other Elected or Appointed Officials:

It is anticipated that members of other city board, commissions and/or committees may attend the meeting in numbers that may constitute a quorum of the other city boards, commissions and/or committees. Notice is hereby given that the meeting, to the extent required by law, is also noticed as a meeting of the other boards, commissions and/or committees of the City, whose members may be in attendance. The members of the boards, commissions and/or committees may participate in discussions on the same items listed on the agenda, which occur at the meeting, but no action will be taken by such in attendance unless such item and action is specifically provided for on an agenda for that board, commission or committee subject to the Texas Open Meetings Act.

The City of Woodcreek is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please call the City Secretary's Office at 512-847-9390 for information. Hearing-impaired or speech disabled persons equipped with telecommunications devices for the deaf may call 7-1-1 or may utilize the statewide Relay Texas program at 1-800-735-2988.

Pursuant to Section 30.07, Penal Code (trespass by license holder with an openly carried handgun), a person licensed under Subchapter H, Chapter 411, Government Code (handgun licensing law), may not enter this property with a handgun that is carried openly.

I certify that the above notice was posted on the 4th day of May, 2022 at 1:12 PM.

By:  _____

Brenton B. Lewis, City Manager

SPECIAL CITY COUNCIL MEETING (CYJ)
April 20, 2022; 6:30 PM
Woodcreek, Texas

MINUTES

CALL TO ORDER

Mayor Pro Tem LeBrun called the meeting to order at 6:00 PM.

MOMENT OF SILENCE

PLEDGE

ROLL CALL

PRESENT

Mayor Pro Tem Aurora F. LeBrun
Councilmember Judy Brizendine
Councilmember Chrys Grummert
Councilmember Debra Hines
Councilmember Brent H. Pulley

ABSENT

Mayor Jeff Rasco

STAFF PRESENT

City Manager Brenton B. Lewis
City Secretary Suzanne J. Mac Kenzie
Administrative Assistant Maureen Mele

PUBLIC COMMENTS

No public comments were offered.

CONSENT AGENDA

1. **Approval of City Council Meeting Minutes from March 9, 2022**
2. **Approval of Special City Council Meeting Minutes from April 1, 2022**
3. **Approval of Financial Reports for February 2022**
4. **Approval of Financial Reports for March 2022**
5. **Approval of an Application for a Special Event Permit at 33 Pebblebrook Dr. from Blue Moon Estate Sale Company for a Public Event on April 23 and 24, 2022 from 9AM - 2PM of Each Day**
6. **Approval of an Application for a Special Event Permit at 12 Palmer Lane from Blue Moon Estate Sale Company for a Public Event on April 24 and 25, 2022 from 9AM - 2PM of Each Day**

Councilmember Hines made a motion to approve consent agenda items 1 - 6. The motion was seconded by Councilmember Pulley.

A roll call vote was held.

Voting Yea: Councilmember Brizendine, Councilmember Grummert, Councilmember Hines, Councilmember Pulley, Mayor Pro Tem LeBrun

The motion carried with a 5-0-0 vote and the consent agenda was approved.

REGULAR AGENDA

7. Presentation and Question & Answer Session on Woodcreek Wildlife With Blake Hendon Wildlife Biologist – Blanco, Hays, and Travis Counties Texas Parks and Wildlife Department (Rasco)

Mr. Blake Hendon provided handouts and conducted a presentation and question and answer session on: coyotes, mountain lions, and the proper agency to call for various issues.

8. Discussion and Possible Action on Appointing Vicki Alford, Mike Stewart, Joe Branco and Chris & Arielle Stockdale as Members of the City of Woodcreek Traffic Task Force (with Brent Pulley as Council Liaison) and Report on the Status of Hays County Sherriff Traffic Patrols (Pulley)

Councilmember Pulley made a motion to appoint these five folks as members of the Traffic Task Force with Councilmember Pulley as the Council Liaison. The motion was seconded by Councilmember Grummert.

Councilmember Pulley provided a handout with report data. Information is being kept in a database by Ms. Vicki Alvord to track results.

After discussion, a roll call vote was held.

Voting Yea: Councilmember Pulley, Councilmember Brizendine, Mayor Pro Tem LeBrun, Councilmember Grummert, Councilmember Hines

The motion carried with a 5-0-0 vote.

9. Discussion and Take Appropriate Action on a Proclamation from the City of Woodcreek to Support the International Lights Out Effort to Reduce Hazards to Migrating Birds (Rasco)

Councilmember Pulley made a motion to approve the Proclamation. The motion was seconded by Councilmember Hines.

A roll call vote was held.

Voting Yea: Councilmember Hines, Councilmember Pulley, Mayor Pro Tem LeBrun, Councilmember Brizendine, Councilmember Grummert

The motion carried with 5-0-0 vote.

10. Discussion and Take Appropriate Action on an Updated 2-year Continuation of an Agreement Between the City of Woodcreek and the Capital Area of Texas Regional Advisory Council (CATRAC) (LeBrun)

Councilmember Pulley made a motion to keep the CATRAC agreement and retain the City Manager as the point of contact to CATRAC. The motion was seconded by Councilmember Grummert.

After discussion, a roll call vote was held.

Voting Yea: Mayor Pro Tem LeBrun, Councilmember Pulley, Councilmember Grummert, Councilmember Hines, Councilmember Brizendine

The motion carried with 5-0-0 vote.

11. Discussion and Take Appropriate Action on a Request from the Parks and Recreation Board Authorizing a Maximum Expenditure of \$60,000 to Begin Work on Park Projects as Presented in the Parks & Open Space Advisory Committee (POSAC) Grant Application

Councilmember Pulley made a motion to move as written. Councilmember Hines made an amendment to move for discussion purposes. The amendment was seconded by Councilmember Grummert.

Several reservations about approving the request from the Parks and Recreation Board were mentioned. Ideas included:

- new quotes due to cost changes
- seeking local builders
- prioritizing projects since POSAC grant not guaranteed
- gazebo is not "something to do" and concrete slab should not be included
- Comprehensive Plan wants a playscape
- accessibility and usability of parks, i.e. parking spaces, source of water
- use of natural features

After discussion, Councilmember Hines made a motion that the Parks and Recreation Board obtain: 1) new quotes, 2) priority list if POSAC grants do not get approved, 3) a letter/email from Lon Shell, Precinct 3 County Commissioner, that any funds spent now can be used towards the matching requirement, and 4) Parks and Recreation Board return with recommendations for City Council. The motion was seconded by Councilmember Grummert.

An amendment was made by Councilmember Grummert for the Parks and Recreation Board to include a plan for the placement of the playscape and phase-in of the playscape. The amendment was seconded by Councilmember Hines.

After discussion, a roll call vote was held on the amendment.

Voting Yea: Councilmember Grummert, Mayor Pro Tem LeBrun, Councilmember Brizendine, Councilmember Hines, Councilmember Pulley

The amendment carried with a 5-0-0 vote.

A roll call vote was held on the main motion.

Voting Yea: Councilmember Grummert, Councilmember Brizendine, Councilmember Hines, Mayor Pro Tem LeBrun, Councilmember Pulley

The main motion carried with a 5-0-0 vote.

12. Discussion and Take Appropriate Action on a Recommendation From the Planning and Zoning Commission of the City of Woodcreek Addressing the Building Across Lot Lines and On Multiple Lots May be Allowed if (and only if) There is Unified Ownership (same ownership) of Adjacent Lots, and if There is Only One Primary Structure (single-family residential home) Presently Existing on One (and only one) of the Adjacent Lots with Unified Ownership

A motion was made by Councilmember Hines to send this agenda item back to the Planning and Zoning Commission for clarification and to return this agenda item back to City Council. The motion was seconded by Councilmember Brizendine.

A motion was made by Councilmember Hines to send this agenda item back to the Planning and Zoning Commission with the following edits: i) strike #2, ii) define temporary structure as either a pier-and-beam or on-ground structure and not on a concrete slab, iii) maximum of 400 square feet for an accessory structure, iv) reinstate #5, and v) reinstate #3 and add building set back requirements. The motion was seconded by Councilmember Grummert.

A motion was made by Councilmember Hines to have City Staff draft the ordinance with the edits as listed. The motion was seconded by Councilmember Grummert.

A roll call vote was held on the initial motion.

Voting Nay: Mayor Pro Tem LeBrun, Councilmember Pulley, Councilmember Grummert, Councilmember Hines, Councilmember Brizendine

The motion failed with a 0-5-0 vote.

A roll call vote was held on the second motion.

Voting Yea: Mayor Pro Tem LeBrun, Councilmember Brizendine, Councilmember Grummert, Councilmember Hines, Councilmember Pulley

The motion carried with a 5-0-0 vote.

A roll call vote was held on the third motion.

Voting Yea: Councilmember Pulley, Councilmember Hines, Councilmember Grummert, Councilmember Brizendine, Mayor Pro Tem LeBrun

ADJOURN

The meeting adjourned at 8:09 PM.

Aurora F. LeBrun, Mayor Pro Tem

Suzanne J. Mac Kenzie, City Secretary

Council Meeting Date: Regular City Council Meeting May 11, 2022**Agenda Item Cover Sheet****Agenda Item Subject/Title:**

Presentation from Financial Advisors on Updated Interest Rate Information for Tax Notes and Bond Elections, the Impact Growth or Increased Home Values Have on Tax Rates, and an Outline for What Funding Via a Series of Tax Notes Would Look Like Versus a Single Bond Election or a Combination of Both Followed by Discussion with Council on Immediate Tax Rate Impacts for Homeowners in the First Year and Over the Next Ten Years.

Agenda Item Summary:

Receive updated information on tax note rates and bond election information for the new Council, consider sending this information to the Platinum Panel at a later date should the Council decide that is appropriate and provide the public with simple and clear information on how these funding options will directly impact their property taxes should the City pursue them in order to repair and update remaining roads.

Financial Impact:

none

Recommendations:

Recommend that the City receive updated information from financial advisors on tax notes and bond interest rates, an outline for how increasing home values and possible growth will impact tax rates, and a simple comparative tool showing what it could look like to pursue a series of tax notes versus a single bond election or a combination of both. Provide a time for discussion on the actual impact different tax rates will have on individual homeowners within one year and over a ten year time period. The Council should consider sending this information to the Platinum Panel, at a later date, along with the road funding survey results once they have been prepared.

Submitted by: Councilmember Debra Hines

TAX RATE COMPARISONS FOR DIFFERENT HOME VALUES

HOME VALUE	TAX RATE (DEBT) 7.8 cents per \$100	TAX RATE (DEBT) INCREASE 12.8 cents per \$100	ANNUAL DIFFERENCE w/ 5 cent increase	Maintenance and Operation Tax rate from 2021 - 2022 (.1291)	TOTAL CITY OF WOODCREEK PROPERTY TAX PORTION w/current M+O & .05 cent increase*
\$ 250,000.00	\$ 195.00	\$ 320.00	\$ 125.00	\$ 322.75	\$ 642.75
\$ 300,000.00	\$ 234.00	\$ 384.00	\$ 150.00	\$ 387.30	\$ 771.30
\$ 350,000.00	\$ 273.00	\$ 448.00	\$ 175.00	\$ 451.85	\$ 899.85
\$ 400,000.00	\$ 312.00	\$ 512.00	\$ 200.00	\$ 516.40	\$ 1,028.40
\$ 450,000.00	\$ 351.00	\$ 576.00	\$ 225.00	\$ 580.95	\$ 1,156.95
\$ 500,000.00	\$ 390.00	\$ 640.00	\$ 250.00	\$ 645.50	\$ 1,285.50
\$ 550,000.00	\$ 429.00	\$ 704.00	\$ 275.00	\$ 710.05	\$ 1,414.05
\$ 600,000.00	\$ 468.00	\$ 768.00	\$ 300.00	\$ 774.60	\$ 1,542.60
\$ 650,000.00	\$ 507.00	\$ 832.00	\$ 325.00	\$ 839.15	\$ 1,671.15
\$ 700,000.00	\$ 546.00	\$ 896.00	\$ 350.00	\$ 903.70	\$ 1,799.70
\$ 750,000.00	\$ 585.00	\$ 960.00	\$ 375.00	\$ 968.25	\$ 1,928.25

HOME VALUE	TOTAL PAID OVER 10 YEARS FOR ROAD WORK no rate increase & only some roads completed	TOTAL PAID OVER 10 YEARS FOR ROAD WORK 5 cent increase & ALL roads completed	Difference PAID FOR ROAD WORK over 10 years w/ 5 cent increase & all roads completed
\$ 250,000.00	\$ 1,950.00	\$ 3,200.00	\$ 1,250.00
\$ 300,000.00	\$ 2,340.00	\$ 3,840.00	\$ 1,500.00
\$ 350,000.00	\$ 2,730.00	\$ 4,480.00	\$ 1,750.00
\$ 400,000.00	\$ 3,120.00	\$ 5,120.00	\$ 2,000.00
\$ 450,000.00	\$ 3,510.00	\$ 5,760.00	\$ 2,250.00
\$ 500,000.00	\$ 3,900.00	\$ 6,400.00	\$ 2,500.00
\$ 550,000.00	\$ 4,290.00	\$ 7,040.00	\$ 2,750.00
\$ 600,000.00	\$ 4,680.00	\$ 7,680.00	\$ 3,000.00
\$ 650,000.00	\$ 5,070.00	\$ 8,320.00	\$ 3,250.00
\$ 700,000.00	\$ 5,460.00	\$ 8,960.00	\$ 3,500.00
\$ 750,000.00	\$ 5,850.00	\$ 9,600.00	\$ 3,750.00

*Additional taxes will be added by the County, School, Emergency Services, etc.

*The City of Woodcreek does not have control over property valuations which can impact taxes as well.

THIS IS NOT AN OFFICIAL CITY OF WOODCREEK DOCUMENT. IT WAS PRODUCED FOR INFORMATIVE PURPOSES ONLY BY COUNCILMEMBER HINES.

THESE NUMBERS ARE ESTIMATES AND TAX RATES (DEBT & M+O) ARE SUBJECT TO CHANGE. THE CITY OF WOODCREEK IS NOT OBLIGATED IN ANY WAY TO THESE TOTALS.

HILLTOP SECURITIES PRESENTATION
TO WOODCREEK CITY COUNCIL ON 11-10-2021

Preliminary; For Purposes of Discussion Only

City of Woodcreek, Texas			
Financing Analysis Summary			
Summary Statistics	Refinancing plus Tax Note (Capacity)	Refinancing plus GO Bond (Capacity)	Refinancing plus GO Bond at 5 Cent Impact
Project Fund Deposit	\$1,225,000	\$2,650,971	\$4,602,975
Repayment Term	7 Years	20 Years	20 Years
Average Annual Payment	\$211,470	\$210,023	\$340,151
Total Principal & Interest	\$2,111,594	\$4,200,454	\$6,803,011
Assumed Interest Rate⁽¹⁾	1.40% (Tax Note) ⁽¹⁾ 1.80% (Refunding Bond) ⁽¹⁾	2.86% ⁽²⁾⁽³⁾	2.86% ⁽²⁾⁽³⁾
Existing Debt Service Tax Rate	\$0.07800	\$0.07800	\$0.07800
Plus: Tax Rate Impact⁽⁴⁾	\$0.00000	\$0.00000	\$0.05000
Projected Total Debt Service Tax Rate	\$0.07800	\$0.07800	\$0.12800

Assumptions:

- (1) Assumes a private placement transaction. Interest rates for purposes of illustration only
- (2) Assumes an open market transaction with investment grade credit rating plus insurance.
- (3) All GO Bond scenarios assume a bond election on May 2022.
- (4) Based on City's Existing Taxable Assessed Valuation of \$270,337,430 for Tax Year 2021

Council Meeting Date: Regular City Council Meeting May 11, 2022

Agenda Item Cover Sheet

Agenda Item Subject/Title:

Discuss and Take Appropriate Action on Nominating Candidates and Making Appointments from this Round of Councilmember Nominations to the Ordinance Review Committee.

Agenda Item Summary:

Councilmembers shall submit individual nominations for the Ordinance Review Committee and then collectively approve and appoint members to the Ordinance Review Committee from those nominations per the approved ordinance governing this process.

Financial Impact:

none

Recommendations:

Recommend that Council start the process to fill vacancies on the Ordinance Review Committee by hearing a round of nominations from Councilmembers to start the selection process.

Submitted by: Councilmember Debra Hines

The City of Woodcreek

IN THE MIDST OF THE TEXAS HILL COUNTRY



Application for Appointment to Woodcreek City Council

Name: David A. Lowe

Residence Address: 26 Shady Grove Ln, Woodcreek, TX 78676

Mailing Address: Same

Telephone Number(s): Home: _____ Cell: _____

E-Mail Address: _____

Number of Years Living in Texas: 30 Number of Years Living in Woodcreek: 11

Do you want your phone number(s)/email released in a Public Information Request? Yes No

Do you or your employer have any business or other dealings with the City of Woodcreek which may present a conflict of interest? Yes No If "Yes", please explain:

Describe any qualifications, credentials or special interests that relate to your possible appointment.

Retired Colonel, US Army. Served 36 years.
Managed a 400 million dollar annual budget
for all the assembly & disassembly of all the nuclear
weapons in the US stockpile. Managed a 300 million
budget building a 100 bunker ammunition site
in Belgium for the US Army. Work well with others.
Knows how to give as well as take direction. Looking
to improve Woodcreek without jeopardizing the country
feel of the community. I do travel a lot.

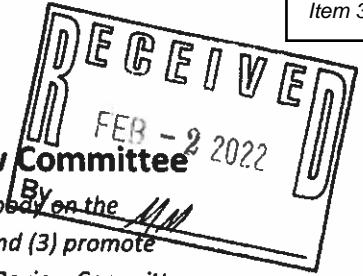
Signature: [Signature]

Date: 11/24/21

The City of Woodcreek

IN THE MIDST OF THE TEXAS HILL COUNTRY

Item 3.



Application for Appointment to the Woodcreek Ordinance Review Committee

The purposes of the Woodcreek Ordinance Review Committee are to (a) advise the governing body on the amending, creating, and rescinding of city ordinances; (2) secure public input in this process; and (3) promote transparency in the process of amending, creating, and rescinding ordinances. The Ordinance Review Committee shall be viewed as an independent body, and is subject to the Texas Open Meetings Act. The Woodcreek Ordinance Review Committee consists of five members and two alternates appointed by the City Councilmembers.

Name: CARROLL Wilson

Residence Address: 7 Woodview Court

Mailing Address: 7 Woodview Court

Telephone Number(s): Home: _____ Cell: _____

E-Mail Address: _____

Number of Years Living in Texas: 72 Number of Years Living in Woodcreek: 11

Do you want your phone number(s)/email released in a Public Information Request? Yes No

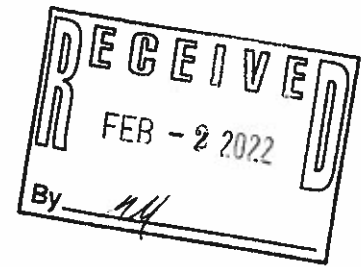
Do you or your employer have any business or other dealings with the City of Woodcreek which may present a conflict of interest? Yes No If "Yes", please explain: _____

Describe any qualifications, credentials or special interests that relate to your possible appointment. Attach additional sheet(s) if needed.

I WAS a journalist for 45 years and covered city government or directed coverage of city government: To do so with competence, I had to know the "how" and "why" of ordinance-making. I have a Masters in political science, specializing in local government. Being unbiased and open to all opinions is something I pride myself on. See attached.

Signature: Carroll Wilson Date: 2/2/22

Carroll P. Wilson
 7 Woodview Court
 Wimberley, TX 78676



West Texas State University

Bachelor's Degree in Journalism WTSU, 1969
 ROTC commission as second lieutenant, WTSU, 1970
 Master's Degree in Political Science, WTSU, 1975
 Master's Degree in English, WTSU, 1980

I grew up in Amarillo and was editor of the student newspaper at Amarillo College, where I majored in journalism and worked at the Globe-News as a full-time reporter alongside one John DeBaun. At WTSU, I worked at the Globe and was editor of the student newspaper in 1968-69. I worked full-time as editor of The Canyon News from 1968 to 1970.

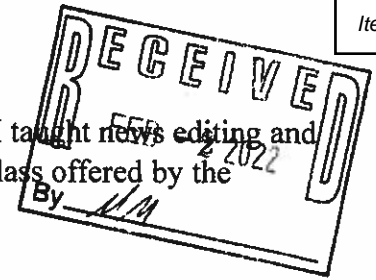
In 1970, I received my commission as a second lieutenant through the WTSU Army ROTC program. I went on active duty in 1970 at Fort Harrison, Indiana. Although I had orders to report to a unit in Vietnam, I managed to be stationed permanently at Fort Harrison, where I attended the Information Officers Course at the Department of Defense Information School. At Fort Harrison I was editor of a branch magazine that circulated internationally.

After two years on active duty, I returned to The Canyon News and was named associate publisher and editor in 1972, serving in that capacity until 1980. So, I worked at The Canyon News a total of 10 years.

In 1983, we moved to Wichita Falls, TX, a city of 115,000 northwest of Fort Worth. I was offered a full-time job at the Wichita Falls Times Record News as copy editor and graphics designer. In 1984, I was named city editor of the afternoon Times. I became managing editor in 1987. In 1995, I was named editor in chief of the Times Record News, and I served as editor until I was bought out by E.W. Scripps of Cincinnati in 2007. So, I was the top editor for 12 years. During my tenure in Wichita Falls, I was executive editor of Fronteras, a Spanish-language weekly published by the Times Record News, and executive editor of City Magazine, a slick monthly lifestyle magazine published by the Times Record News.

When I left the TRN in 2007, I became managing editor of the Temple Daily Telegram in Temple, TX. I stayed there until 2011, when I retired and moved with my wife Lynda to Wimberley.

In Wimberley I got a 20-hour-a-week job as circulation director of the Wimberley Village Library. I retired from that after eight years. For the past year, I have been cohost of a radio show on KWWH-LP FM in Wimberley, and for the past six months I have also been cohost of a morning drive-time show on KWWH.



While in Temple, I taught five semesters at Baylor University in Waco. I taught news editing and news writing. In spring of 2012, I taught the last required news editing class offered by the University of Texas at Austin.

My major publications include the following:

Author, "Playing by Heart: Leon Gibbs and the Miller Brothers Band," published by Midwestern State University Press

Author: "Staked Plains Refugee: How Texas Conservatives Raised a Liberal *and Didn't Know It*," published by Lamar University Literary Press

Co-author: "Wimberley: Epic Flood Tests a Small Town's Strength," published by Wimberley Village Library

Minor publications:

Author: "Canyon in the Sixties," published by Staked Plains Press, Canyon

Author: "May 26, 1978: The Story of the Randall County Flood," published by The Canyon News

Author of two books of Poetry: "Pausing While I Flee" and "Sunset Is Upon Us," both published by my own press in Wimberley.

I also edited several books and was copy editor for Ink Brush Press in Texas.

I am particularly proud of serving for 10 years as editor of The Purple Heart Magazine, published by the Military Order of the Purple Heart in Springfield, VA, for an international audience of combat-wounded veterans.

Numerous state press awards have come my way both for newspapering and for TV reporting. I am proudest of having been named recipient of the William Burleigh Award for Community Service, presented by the E.W. Scripps Foundation, and having been named a Hero for Texas Children, presented by the Texas State Board of Education.

I was on the board of the Texas Associated Press Managing Editors for several years and served as president for one year. As an editor in the Scripps chain, I was called upon to judge national press photography and editorial column writing contests. Additionally, I was member of a national task force to make recommendations about how to "grow your own" copy editors.

Community service activities have included:

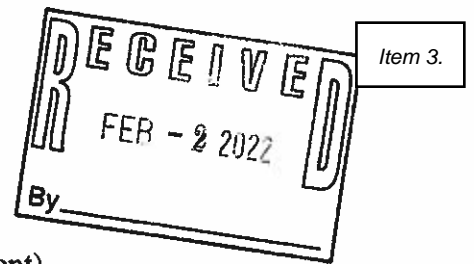
President of the board, Wichita Falls Area Food Bank

President of the board, Wichita Adult Literacy Council

President of the board, Temple ISD Wildcat Mentors

Chairman of the board, North Texas Workforce Resource

Founding member of the board, Zavala Hispanic Cultural Initiative



Member of the board, Wimberley Dark Sky Initiative

Member, Building Committee, Wimberley Village Library (present)

Member, Planning Committee for Wimberley StoryTelling Fest, (present)

Past executive director, Panhandle Environmental Awareness Committee, Amarillo

Founding editor, Indiana Cancer Society's state-wide newsletter, while in the Army

Founding editor, Heritage Magazine, published by the Wichita County Heritage Society

Woodcreek



Application for Appointment to the Woodcreek Ordinance Review Committee

The purposes of the Woodcreek Ordinance Review Committee are to (a) advise the governing body on the amending, creating, and rescinding of city ordinances; (2) secure public input in this process; and (3) promote transparency in the process of amending, creating, and rescinding ordinances. The Ordinance Review Committee shall be viewed as an independent body, and is subject to the Texas Open Meetings Act. The Woodcreek Ordinance Review Committee consists of five members and two alternates appointed by the City Councilmembers.

Name: Emma Davenport

Residence Address: 35 Brookmeadow

Mailing Address: same

Telephone Number(s): Home: _____ Cell: _____

E-Mail Address: _____

Number of Years Living in Texas: 70+ Number of Years Living in Woodcreek: 5

Do you want your phone number(s)/email released in a Public Information Request? Yes No

Do you or your employer have any business or other dealings with the City of Woodcreek which may present a conflict of interest? Yes No If "Yes", please explain:

Describe any qualifications, credentials or special interests that relate to your possible appointment. Attach additional sheet(s) if needed.

- x - Professional background: hospital/cancer center/hospice social worker - presently volunteer w/ memory care group
- x - Considerable experience installing large outdoor sculptures
- ✓ - I have a passion for clarity of language and have edited two published books - one a Holocaust survivor's memoir and the other a college-level anatomy textbook. Perhaps this facility for writing, as well as loving to talk/connect with people could be an asset to this committee. If so, I offer.

Signature: Emma Davenport

Date: 12 February 2022



Application for Appointment to the Woodcreek Ordinance Review Committee

The purposes of the Woodcreek Ordinance Review Committee are to (a) advise the governing body on the amending, creating, and rescinding of city ordinances; (2) secure public input in this process; and (3) promote transparency in the process of amending, creating, and rescinding ordinances. The Ordinance Review Committee shall be viewed as an independent body, and is subject to the Texas Open Meetings Act. The Woodcreek Ordinance Review Committee consists of five members and two alternates appointed by the City Councilmembers.

Name: Peg Wolfe

Residence Address: 10 Canyon Creek Drive

Mailing Address: " " "

Telephone Number(s): Home: _____ Cell: _____

E-Mail Address: _____

Number of Years Living in Texas: 30 yrs Number of Years Living in Woodcreek: 30 yrs

Do you want your phone number(s)/email released in a Public Information Request? Yes No

Do you or your employer have any business or other dealings with the City of Woodcreek which may present a conflict of interest? Yes No If "Yes", please explain:

Describe any qualifications, credentials or special interests that relate to your possible appointment. Attach additional sheet(s) if needed.

Former city administrator
Several editor positions
Copy writer

Signature: Peg Wolfe

Date: 4/29/2022

Council Meeting Date: Regular City Council Meeting May 11, 2022

Agenda Item Cover Sheet

Agenda Item Subject/Title:

Discuss and Take Appropriate Action on Nominating Candidates and Making Appointments from this Round of Councilmember Nominations to the Platinum Panel.

Agenda Item Summary:

Councilmembers shall submit individual nominations for the Platinum Panel and then collectively approve and appoint members to the Platinum Panel from those nominations per the approved ordinance governing this process.

Financial Impact:

none

Recommendations:

Recommend that Council start the process to fill vacancies on the Platinum Panel by hearing a round of nominations from Council members to start the selection process.

Submitted by: Councilmember Debra Hines

The City of Woodcreek

IN THE MIDST OF THE TEXAS HILL COUNTRY

Application for Appointment to the Woodcreek Roads "Platinum Panel"

The Woodcreek Roads "Platinum Panel" is a select group of citizens working with the City Council to review options and make recommendations to the Planning and Zoning Commission and City Council on street repair, reconstruction, maintenance, drainage, alternative modes of transportation, traffic calming options, and possible funding mechanisms. The Woodcreek Roads Platinum Panel consists of five members and two alternates appointed by the City Councilmembers, and is subject to the Texas Open Meetings Act.

Name: Joseph Green

Residence Address: 29 Par View Drive, Wimberley TX 78676

Mailing Address: 29 Par View Drive, Wimberley TX 78676

Telephone Number(s): Home: _____ Cell: _____

E-Mail Address: _____

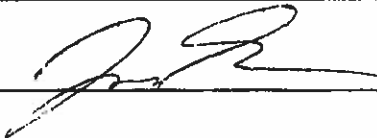
Number of Years Living in Texas: 3 Number of Years Living in Woodcreek: 2

Do you want your phone number(s)/email released in a Public Information Request? Yes No

Do you or your employer have any business or other dealings with the City of Woodcreek which may present a conflict of interest? Yes No If "Yes", please explain:

Describe any qualifications, credentials or special interests that relate to your possible appointment. Attach additional sheet(s) as needed.

Engineering Inspector with City of San Marcos managing several long-term road reconstruction and drainage projects that utilize federally-funded community development block grants (CDBG).

Signature: 

Date: 4/17/22



Application for Appointment to the Woodcreek Roads "Platinum Panel"

The Woodcreek Roads "Platinum Panel" is a select group of citizens working with the City Council to review options and make recommendations to the Planning and Zoning Commission and City Council on street repair, reconstruction, maintenance, drainage, alternative modes of transportation, traffic calming options, and possible funding mechanisms. The Woodcreek Roads Platinum Panel consists of five members and two alternates appointed by the City Councilmembers, and is subject to the Texas Open Meetings Act.

Name: Jill Bloom

Residence Address: 10 Wildwood Circle Wimberley, TX 78676

Mailing Address: 10 Wildwood Circle Wimberley, TX 78676

Telephone Number(s): Home: _____ Cell: _____

E-Mail Address: _____

Number of Years Living in Texas: 30 Number of Years Living in Woodcreek: 2

Do you want your phone number(s)/email released in a Public Information Request? Yes No

Do you or your employer have any business or other dealings with the City of Woodcreek which may present a conflict of interest? Yes No If "Yes", please explain:

Describe any qualifications, credentials or special interests that relate to your possible appointment. Attach additional sheet(s) as needed.

I have an interest in helping my community. I've lived in many different places
 and witnessed many ways of planning community paths and roads.

Signature: Jill Bloom
 Jill Bloom

Date: 4/28/2022

Council Meeting Date: Regular City Council Meeting May 11, 2022

Agenda Item Cover Sheet

Agenda Item Subject/Title:

Discuss and Take Appropriate Action on Nominating Candidates and Making Appointments from this Round of Councilmember Nominations to the Tree Board.

Agenda Item Summary:

Councilmembers shall submit individual nominations for the Tree Board and then collectively approve and appoint members to the Tree Board from those nominations per the approved ordinance governing this process.

Financial Impact:

none

Recommendations:

Recommend that Council start the process to fill vacancies on the Tree Board by hearing a round of nominations from Council members to start the selection process.

Submitted by: Councilmember Debra Hines

The City of Woodcreek

IN THE MIDST OF THE TEXAS HILL COUNTRY



Application for Appointment to the Woodcreek Tree Advisory Board

This Advisory Board acts in an advisory capacity to Council and shall: (1) Coordinate and promote Arbor Day activities; (2) Review and update a five-year plan to plant and maintain trees on city property, (3) Support public awareness and education programs relating to trees; (4) Review city concerns relating to tree care; (5) Submit at least an annual report of its activities to the Council; (6) Assist with the annual application to renew the Tree City USA designation; (7) Develop lists of recommended and prohibite trees/species for planting on city property, and (8) Other duties that may be assigned by City Council. The Tree Advisory Board consists of five members and two alternates appointed by the City Councilmembers, and is subject to the Texas Open Meetings Act.

Name: Iris Ramos

Residence Address: 179 Augusta Dr, Wimberley, Tx 78676

Mailing Address: AS ABOVE

Telephone Number(s): Home: _____ Cell: _____

E-Mail Address: _____

Number of Years Living in Texas: 68 Number of Years Living in Woodcreek: 7mths

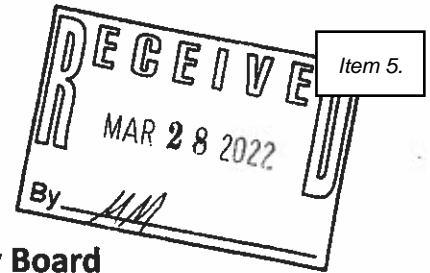
Do you want your phone number(s)/email released in a Public Information Request? Yes No

Do you or your employer have any business or other dealings with the City of Woodcreek which may present a conflict of interest? Yes No If "Yes", please explain:

Describe any qualifications, credentials or special interests that relate to your possible appointment. Attach additional sheet(s) if needed.

I am a self taught natural gardner and unabashed tree lover. Those are my only credentials. Yet, I have a passion for stewarding our environments + community; I am an avid gardner + environmentalist. I retired from a 40 year career as a psycho-therapist, specializing in family/child therapy in private practice in 2020. My schedule is flexible.

Signature: Iris Ramos Date: Feb. 21, 2022



Application for Appointment to the Woodcreek Tree Advisory Board

This Advisory Board acts in an advisory capacity to Council and shall: (1) Coordinate and promote Arbor Day activities; (2) Review and update a five-year plan to plant and maintain trees on city property; (3) Support public awareness and education programs relating to trees; (4) Review city concerns relating to tree care; (5) Submit at least an annual report of its activities to the Council; (6) Assist with the annual application to renew the Tree City USA designation; (7) Develop lists of recommended and prohibite trees/species for planting on city property, and (8) Other duties that may be assigned by City Council. The Tree Advisory Board consists of five members and two alternates appointed by the City Councilmembers, and is subject to the Texas Open Meetings Act.

Name: Monica Pasco

Residence Address: 164 Augusta Dr

Mailing Address: same

Telephone Number(s): Home: _____ Cell: _____

E-Mail Address: _____

Number of Years Living in Texas: 54 yrs. Number of Years Living in Woodcreek: 25

Do you want your phone number(s)/email released in a Public Information Request? Yes No

Do you or your employer have any business or other dealings with the City of Woodcreek which may present a conflict of interest? Yes No If "Yes", please explain:

Describe any qualifications, credentials or special interests that relate to your possible appointment. Attach additional sheet(s) if needed.

Long time Woodcreek resident interested interested in preserving the beauty and the charm of Woodcreek. Interested in native trees and would welcome this as an opportunity to expand my knowledge of native trees. I have served on the Parks and Rec committee and the traffic committee (2006.)

Signature: Monica Pasco

Date: 3/9/22

The City of Woodcreek

IN THE MIDST OF THE TEXAS HILL COUNTRY

Item 5.

Application for Appointment to the Woodcreek Tree Advisory Board

This Advisory Board acts in an advisory capacity to Council and shall: (1) Coordinate and promote Arbor Day activities; (2) Review and update a five-year plan to plant and maintain trees on city property; (3) Support public awareness and education programs relating to trees; (4) Review city concerns relating to tree care; (5) Submit at least an annual report of its activities to the Council; (6) Assist with the annual application to renew the Tree City USA designation; (7) Develop lists of recommended and prohibite trees/species for planting on city property, and (8) Other duties that may be assigned by City Council. The Tree Advisory Board consists of five members and two alternates appointed by the City Councilmembers, and is subject to the Texas Open Meetings Act.

Name: JACOB MCELROY

Residence Address: 78 WOODCREEK DR WOODCREEK TX 78076

Mailing Address: same

Telephone Number(s): Home: N/A Cell: _____

E-Mail Address: _____

Number of Years Living in Texas: 31 Number of Years Living in Woodcreek: almost 2

Do you want your phone number(s)/email released in a Public Information Request? Yes No

Do you or your employer have any business or other dealings with the City of Woodcreek which may present a conflict of interest? Yes No If "Yes", please explain:

Describe any qualifications, credentials or special interests that relate to your possible appointment. Attach additional sheet(s) if needed.

ARBORIST FOR 9 YEARS
LINE CLEARANCE CERTIFIED
STUDYING FOR ARBORIST EXAM CERTIFICATION
MEMBER OF THE INTERNATIONAL SOCIETY OF ARBORCULTURE

Signature: Jacob McElroy Date: 4.5.2022

Council Meeting Date: Regular City Council Meeting May 11, 2022**Agenda Item Cover Sheet****Agenda Item Subject/Title:**

Discussion and Approval of Council Liaisons to the Ordinance Review Committee, Parks & Recreation Board, Planning & Zoning Commission, Woodcreek Tree Board, and the Roads Platinum Panel.

Agenda Item Summary:

In order to improve communication between the various city boards, the Council, and Staff, we will appoint liaisons from the Council to each board. Councilmembers may attend meetings of their assigned board, assist with agenda creation, advise the chairs and members as requested, and report to Council and Staff as required. Councilmembers will be advisory only, and will not be voting members of their board.

Financial Impact:

none

Recommendations:

Mayor Rasco will name a Council liaison to each of the five current or forming boards.

Submitted by: Mayor Jeff Rasco

Council Meeting Date: Regular City Council Meeting May 11, 2022

Agenda Item Cover Sheet

Agenda Item Subject/Title:

Discussion on Creating a City of Woodcreek Tax Exemption for Residents Age 65 or Older or Disabled.

Agenda Item Summary:

Possibly creating a city tax exemption for residents age 65 or older or disabled

Financial Impact:

unsure at the time of submitting the item for the agenda

Recommendations:

Create a City of Woodcreek tax exemption for residents who are 65 or older or disabled

Submitted by: Councilmember Chrys Grummert

<https://comptroller.texas.gov/taxes/property-tax/exemptions/age65older-disabled-faq.php>

Glenn Hegar
Texas Comptroller of Public Accounts

Property Tax Exemptions

Property tax in Texas is a locally assessed and locally administered tax. **There is no state property tax.** Property tax brings in the most money of all taxes available to local governments to pay for schools, roads, police and firemen, emergency response services, libraries, parks and other services provided by local governments.

Texas offers a variety of partial or total, sometimes referred to as absolute, exemptions from appraised property values used to determine local property taxes. A partial exemption removes a percentage or a fixed dollar amount of a property's appraised value from taxation. A total exemption excludes the entire property's appraised value from taxation. Taxing units are required by the state to offer certain mandatory exemptions and have the option to decide locally on whether or not to offer others (local option).

Exemptions from property tax require applications in most circumstances. Applications for property tax exemptions are filed with the appraisal district in which the property is located. The general deadline for filing an exemption application is before May 1. Appraisal district chief appraisers are solely responsible for determining whether or not property qualifies for an exemption.

Tax Code exemption requirements are extensive. Property owners should read applicable statutes carefully. The Comptroller's publication *Property Tax Exemptions (PDF)* offers a short summary of the exemption provisions.

Age 65 or Older or Disabled Exemptions Frequently Asked Questions

What homestead exemptions are available to persons age 65 or older or disabled?

There are several types of exemptions you may receive.

- **School district taxes:** All residence homestead owners are allowed a \$25,000 homestead exemption from their home's value for school district taxes.
- **County taxes:** If a county collects a special tax for farm-to-market roads or flood control, a residence homestead owner is allowed a \$3,000 exemption for this tax. If the county grants an optional exemption for homeowners age 65 or older or disabled, the owners will receive only the local-option exemption.
- **Age 65 or older and disabled exemptions:** Individuals age 65 or older or disabled residence homestead owners qualify for a \$10,000 homestead exemption for school district taxes, in addition to the \$25,000 exemption for all homeowners. If the owner qualifies for both the \$10,000 exemption for age 65 or older homeowners and the \$10,000 exemption for disabled homeowners, the owner must choose one or the other for school district taxes. The owner cannot receive both exemptions.
- **Optional percentage exemptions:** Any taxing unit, including a city, county, school or special district, may offer an exemption of up to 20 percent of a residence homestead's value. No matter what the percentage is, the amount of an optional exemption cannot be less than \$5,000. Each taxing unit decides if it will offer the exemption and at what percentage. This percentage exemption is added to any other homestead exemption under Tax Code Section 11.13 for which an owner qualifies. The taxing unit must decide before July 1 of the tax year to offer this exemption.
- **Optional age 65 or older or disabled exemptions:** Any taxing unit may offer an additional homestead exemption amount of at least \$3,000 for taxpayers age 65 or older or disabled.

How do I get an additional \$10,000 age 65 or older or disabled homestead exemption?

You may apply to the appraisal district up to one year after the date you become age 65 or qualify for disability or up to two years after the taxes are due. If your application is approved, you will receive the exemption for the entire year in which you become age 65 or become disabled and for subsequent years as long as you own a qualified homestead. Beginning in 2005, if your date of birth was on your original homestead application or other written correspondence to the appraisal district about your homestead you will automatically receive the age 65 or older exemption without applying, if you are entitled to the general homestead exemption.

How do I qualify for a disabled person's exemption?

You are eligible if you qualify to receive disability benefits under the Federal Old-Age, Survivors and Disability Insurance Program administered by the Social Security Administration. Disability benefits from any other program do not automatically qualify you. To prove your eligibility, you may need to provide the appraisal district with information on your disability. Contact your local appraisal district for information on what documents are required to prove eligibility.

What is the deadline for filing for a homestead exemption?

You may file for any homestead exemption up to two years after the delinquency date. The delinquency date is normally Feb. 1. If you are age 65 or older or disabled, you qualify for the exemption on the date you become age 65 or become disabled. To receive the exemption for that year, age 65 or older or disabled homeowners must apply for the exemption no later than one year from the date you qualify or one year after the delinquency date. If you miss the deadline you may apply for the following year.

What is a homestead tax ceiling?

It is a limit on the amount of taxes you must pay on your residence. If you qualify your residence homestead for an age 65 or older or disabled person homestead exemption for school district taxes, the school district taxes on that homestead cannot increase as long as you own and live in that home. The tax ceiling is the amount you pay in the year that you qualified for the age 65 or older or disabled person exemption. The school district taxes on your homestead may go below but not above the ceiling amount. If you improve the homestead (other than normal repairs or maintenance), the tax ceiling may go higher because of the new additions. For example, if you add on a garage or game room to the house after you have established a tax ceiling, the ceiling will be adjusted to a higher level to reflect the value of that addition.

Does the school tax ceiling transfer when a person who is age 65 or older or is disabled or is the surviving spouse (age 55 or older) of the individual moves to another home?

A percentage of the school district tax ceiling may be transferred.

The ceiling on the new homestead would be calculated to give you the same percentage of tax paid as the ceiling on the original homestead. For example, if you currently have a tax ceiling of \$100, but would pay \$400 without the ceiling, the percentage of tax paid is 25 percent. If you move to another home and the taxes on the new homestead would normally be \$1,000 in the first year, the new tax ceiling would be \$250, or 25 percent of \$1,000.

To transfer the school district tax ceiling, you may request a certificate from the chief appraiser in the last appraisal district in which you received the tax ceiling. You present the transfer certificate to the chief appraiser in the appraisal district where the new homestead is located when you apply for homestead exemptions on the new home.

If I am the surviving spouse of a disabled person, am I entitled to the school district tax ceiling?

Yes, the surviving spouse of a disabled person is entitled to the school district tax ceiling if they are age 55 or older when the individual died, and the residence homestead is the residence homestead of the surviving spouse on the date the individual dies and remains the residence homestead of the surviving spouse.

If I am age 65 or older, disabled or a surviving spouse who is age 55 or older, does a tax ceiling apply to county, city or junior college district property taxes?

Yes, *if* the county commissioners court, city council or board of the junior college district authorizes a tax limitation on the homesteads of persons age 65 or older or disabled. The taxing unit governing body or voters (by petition and election) may adopt the limitation. This local option does not apply to other special districts such as water, hospital, etc.

Can the local option ceiling transfer if the owner who is age 65 or older or disabled moves to another home?

Yes, but the home must be located within the applicable taxing unit — city, county or junior college district. The ceiling on the new homestead is calculated in the same manner as for the school district.

Glenn Hegar

Texas Comptroller of Public Accounts

The seal of the Texas Comptroller of Public Accounts is visible in the background. It features a five-pointed star in the center, surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER OF PUBLIC ACCOUNTS" are inscribed around the perimeter of the seal, and "TEXAS" is at the bottom.

Texas Property Tax Exemptions

Complete and Partial Property
Tax Code Exemptions Available to
Property Owners Who Qualify

April 2020

Tax Code Section 5.05(a) authorizes the Comptroller’s office to prepare and issue publications relating to the appraisal of property and the administration of taxes as a public service. By publishing this manual, the Comptroller’s office is making available an information resource of a general nature regarding the appraisal of property and the administration of taxes. This publication does not address and is not intended to address all aspects of property appraisal, tax administration or property tax law. The information contained in this publication neither constitutes nor serves as a substitute for legal advice. Pursuant to Tax Code Section 5.041(f), the Comptroller’s office may not advise a property owner, a property owner’s agent or the appraisal district on a protest matter. Questions regarding property appraisal, tax administration, the meaning or interpretation of statutes, legal requirements and other similar matters should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

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Property Tax Exemptions

Property tax in Texas is locally assessed and locally administered. There is no state property tax. Property tax brings in the most money of all taxes available to local taxing units. Property taxes pay for schools, roads, police and firemen, emergency response services, libraries, parks, and other services provided by local government. Texas provides for a variety of exemptions from property tax for property and property owners that qualify for the exemption.

Local taxing units offer a variety of partial or total (absolute) exemptions from property appraised values used to determine local property taxes. A partial exemption removes a percentage or a fixed dollar amount of a property's value from taxation. A total (absolute) exemption excludes the entire property from taxation. The state mandates that taxing units offer certain (mandatory) exemptions and gives them the option to decide locally on whether or not to offer others.

Exemption Applications

A property owner must apply for an exemption in most circumstances.¹ If a property owner fails to file a required application on time, the owner usually forfeits the right to the exemption unless late application provisions exist in law.²

The general deadline for filing an exemption application is before May 1.³ Charitable organizations improving property for low-income housing and community housing development associations must file the application for exemption within 30 days of acquiring the property.⁴

Some exemptions require the property owner to file an application one time and others require the property owner to file an application annually. Most one-time exemptions allow the chief appraiser to request a new application to verify that a property or property owner remains eligible for the exemption. **Appendix A** is a chart outlining which Tax Code exemptions:

- require no application;
- require an annual application; or
- require a one-time application, unless requested by the chief appraiser.

Appraisal district chief appraisers determine whether or not property qualifies for an exemption.⁵ Property owners may appeal the chief appraiser's exemption determinations, including the denial of an exemption.⁶ Taxing units, on the other hand, may appeal the granting of an exemption to a property owner.⁷ An individual property owner may not, however, challenge the grant of an exemption to another property owner. Only a taxing unit may challenge the granting of an exemption.⁸ Property is taxable unless the owner shows that it meets all legal requirements for a total exemption.⁹

Exemption applications ask for most or all of the information needed to decide an exemption issue. Most exemption cases will depend on one or more of the following three issues: (1) the owner's eligibility; (2) the property's qualifications; or (3) the property's use.

¹ Tex. Tax Code § 11.43(a)

² Tex. Tax Code §§ 11.43(d), 11.431, 11.433, 11.435, 11.438, 11.439 and 11.4391

³ Tex. Tax Code § 11.43(d)

⁴ Tex. Tax Code § 11.436

⁵ Tex. Tax Code § 11.45(a)

⁶ Tex. Tax Code § 41.41(a)(4)

⁷ Tex. Tax Code § 41.03(a)(2)

⁸ Tex. Tax Code § 41.03(a)(2)

⁹ Tex. Tax Code § 11.01(a)

Owner's Qualifications

Ownership requirements vary by exemption. Exemptions, such as those for individuals or families (homestead or disabled veterans' exemptions), may require evidence of age, physical condition or disability, military service, family relationship or other factors.

The date for determining most exemption qualifications is Jan. 1, but there are some exceptions. Certain exemptions are determined immediately upon a change in life of the property owner or by the chief appraiser on a property's acquisition date.¹⁰

January 1

The date for determining owner qualifications for general homestead exemptions is Jan. 1. Property receiving exemptions for freeport, abatement, pollution control, historic or archeological site, solar and wind-powered energy devices, offshore drilling rigs, water conservation initiatives and disabled veterans must qualify on Jan. 1.¹¹

Immediate

Homeowners who reach age 65 or who become disabled during a tax year, will qualify immediately for those exemptions, as if the homeowner qualified on Jan. 1 of the tax year. A surviving spouse age 55 or older may qualify for the deceased spouse's exemption, if the spouse dies in the year that he or she reaches age 65. Disabled veterans or their surviving spouses with homes donated by charitable organizations, surviving spouses of U.S. armed services members killed in action and surviving spouses of first responders killed or fatally injured in the line of duty also qualify immediately for those exemptions, as if they qualified on Jan. 1 of the tax year.¹²

Organizations qualifying for immediate exemption include cemeteries, charitable organizations, religious organizations, private schools, low-income housing organizations, youth development associations, nonprofit water supply and wastewater service corporations, veteran's organizations and other nonprofit organizations.¹³

Acquisition Date

When the state, a political subdivision of the state and other qualifying organizations acquire property used for public purposes, the chief appraiser determines the property's exemption qualifications as of the acquisition date.¹⁴

Precious metal held in a depository in Texas qualifies for exemption while it's held in a precious metal depository.¹⁵

Heir Property

Heir property is property owned by one or more individuals, where at least one owner claims the property as a residence homestead, and the property was acquired by will, transfer on death deed, or intestacy.¹⁶ An heir property owner not specifically identified as the residence homestead owner on a deed or other recorded instrument in the county where the property is located must provide:

- an affidavit establishing ownership of interest in the property;
- a copy of the prior property owner's death certificate;
- a copy of the property's most recent utility bill; and
- a citation of any court record relating to the applicant's ownership of the property, if available.¹⁷

An owner may record their interest in the heir property in the local county clerk's office where the property is located. The State Bar of Texas offers a list of individuals and organizations that may provide free or reduced-fee legal assistance at texasbar.com.

Property's Qualifications and Use

Many exemptions apply only to specific classes of property. The property owner must list all property subject to the exemption and demonstrate that each property meets exemption requirements.

How and when the property owner uses the property is often critical in determining exemption cases. An important factor is whether a property's use is exclusive, primary or incidental.

¹⁰ Tex. Tax Code § 11.43(d)

¹¹ Tex. Tax Code § 11.42

¹² Tex. Tax Code § 11.42

¹³ Tex. Tax Code § 11.42

¹⁴ Tex. Tax Code §§ 11.42(b) and 11.436

¹⁵ Tex. Tax Code §§ 11.141 and 11.42(b)

¹⁶ Tex. Tax Code § 1.04(20)

¹⁷ Tex. Tax Code § 11.43(o)

Chief Appraiser Determinations

The chief appraiser is responsible for (1) granting an exemption application; (2) disapproving an exemption application and asking for more information; (3) modifying an exemption application; or (4) denying an exemption application. A property owner is entitled to a written notice of a modification or the denial of an exemption application and may protest such before an appraisal review board (ARB), if a protest to the ARB is timely filed.¹⁸

A chief appraiser may deny an application for any number of reasons. Denial of an exemption application can be because, but not limited to, any of the following reasons:

- Property owner is not entitled to the exemption;
- The property does not qualify for an exemption;
- Documentation filed with an exemption application does not support the exemption;
- Exemption is not filed timely;
- In the case of age 65 or older and disabled, only one exemption may be claimed per taxing unit;
- Documentation filed with a request for homestead exemption does not match the property address; or
- In the case of a residence, an exemption has already been granted on another property.

¹⁸ Tex. Tax Code § 11.45

Types of Exemptions

Tax Code exemption requirements are extensive. Property owners should read applicable statutes carefully. The Comptroller's hardcopy publication annotated Property Tax Code contains the text of the law and notes on significant court cases.

The following is a short summary of selected exemption provisions. **Appendix B** lists other exemptions authorized by the Tax Code.

Residence Homestead (Tax Code Section 11.13)

Most residential exemption court cases concern the owner's qualifications for the exemption; whether the exemption covers specific improvements or amounts of land; or whether the property is the principal residence of the owner. **Appendix C** lists mandatory and local option residence homestead exemptions, their amounts and the applicable taxing units.

General Residence Homestead

Texas law requires school districts to offer a \$25,000 exemption on residence homesteads.¹⁹ Any taxing unit, including a city, county, school district or special district, has the option of deciding locally to offer a separate residence homestead exemption of up to 20 percent of a property's appraised value, but not less than \$5,000.²⁰ Counties are also required to offer a \$3,000 exemption if the county collects farm-to-market roads or flood control taxes.²¹

There are no specific qualifications for the general homestead exemption other than the owner has an ownership interest in the property and uses the property as the owner's principal residence.²² However, an applicant is required to state that the applicant does not claim an exemption on another residence-homestead in or outside of Texas. The application must include a copy of the applicant's driver's license or state identification card. This requirement does not apply to a resident of

a facility that provides services related to health, infirmity, or aging; or to applicants who are certified for participation in the Attorney General's Address Confidentiality Program.²³

A chief appraiser is prohibited by law from allowing a homestead exemption unless the address on the identification provided corresponds to the address of the property for which the exemption is claimed. A chief appraiser may waive this requirement for an active duty U.S. armed services member or the spouse of an active duty service member if the application includes a copy of the military identification card and a copy of a utility bill for the residence homestead. A chief appraiser also may waive the requirement if the applicant holds specific driver's license issued for judges and the spouses of judges or peace officers and includes with the application a copy of the application for that license.²⁴

Normally the exemption applies to those portions of the house actually used as a residence, as opposed to business or other use.²⁵ The homestead includes up to 20 acres of land and any improvements used for residential purposes.²⁶

The home must be the principal residence of the applicant. A qualified homeowner does not lose his or her homestead exemption if the homeowner does not establish a different principal residence, intends to return and occupy the residence and is temporarily absent for a period of less than two years. The law provides that homeowners in military service inside or outside the United States or in a facility providing services related to health, infirmity or aging may be away from the home longer than two years and still keep the homestead exemption. The two-year limit does not apply to these homeowners.²⁷

¹⁹ Tex. Tax Code § 11.13(b)

²⁰ Tex. Tax Code § 11.13(n)

²¹ Tex. Tax Code § 11.13(a)

²² Tex. Tax Code § 11.13(j)(1)

²³ Tex. Tax Code § 11.43(j)

²⁴ Tex. Tax Code § 11.43(n) and (p)

²⁵ Tex. Tax Code § 11.13(k)

²⁶ Tex. Tax Code § 11.13(j)(1)

²⁷ Tex. Tax Code § 11.13(l)

Age 65 or Older or Disabled

Texas law requires school districts to offer an additional \$10,000 residence homestead exemption to persons age 65 or older or disabled.²⁸ Any taxing unit, including a city, county, school district or special district, has the option of deciding locally to offer a separate residence homestead exemption for persons age 65 or older or disabled in an amount not less than \$3,000.²⁹

To qualify for the mandatory and local option exemption for persons age 65 or older, the owner must be age 65 or older and live in the house.³⁰ If the age 65 or older homeowner dies, the surviving spouse may continue to receive the local option exemption if the surviving spouse is age 55 or older at the time of death and lives in and owns the home and applies for the exemption.³¹

A disabled person must meet the definition of disabled for the purpose of payment of disability insurance benefits under the Federal Old-Age, Survivors and Disability Insurance Act.³² A homeowner does not have to meet the definition of disabled or age 65 or older on Jan. 1 of the tax year, but may qualify as disabled or age 65 or older at any time during the tax year. The exemption applies to the entire tax year as if the person was disabled or age 65 on Jan. 1.³³ If these applicants are not specifically identified on a deed or other recorded instrument, they must provide an affidavit or other compelling evidence of ownership.³⁴

An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units.³⁵ The appraisal district should have more information.

The trustor of a qualifying trust may qualify for the residence homestead exemption. A residence owned by an individual through an interest in a qualifying beneficial trust and occupied by such individual as a trustor or beneficiary of the trust may qualify. An owner's surviving spouse who has a life estate in a residence may also qualify the property for a residence homestead exemption.³⁶

²⁸ Tex. Tax Code § 11.13(c)

²⁹ Tex. Tax Code § 11.13(d)

³⁰ Tex. Tax Code § 11.13(c) and (d)

³¹ Tex. Tax Code § 11.13(q)

³² Tex. Tax Code § 11.13(m)(1)

³³ Tex. Tax Code § 11.42(c)

³⁴ Tex. Tax Code § 11.43(o)

³⁵ Tex. Tax Code § 11.43(o)

³⁶ Tex. Tax Code § 11.13(j)(1)(D) and (j)(2)

The Tax Code places a ceiling on school taxes for residence homesteads owned by persons who are age 65 and older or disabled. The tax ceiling continues for age 55 or older surviving spouses of individuals who die while qualified for the tax ceiling. These homeowners may also transfer the percent of tax paid, based on their ceiling, when they purchase another home and use it as their principal residence.³⁷ Tax Code Section 11.26(i) entitles the surviving spouse of an age 65 or older or disabled person to the school district tax limitation on a residence homestead; however, an accompanying constitutional amendment was not passed by the Texas Legislature.

A county, city or junior college district can offer a tax limitation on homesteads of taxpayers who are disabled or age 65 or older.³⁸ The taxing unit's governing body may adopt the limitation or citizens in the taxing unit by petition and election may adopt the limitation.³⁹ Once adopted, the Tax Code provides for the tax ceiling for disabled and age 65 or older homeowners and their right to transfer to another homestead in that taxing unit the same benefit of that tax ceiling. It also provides for surviving spouses age 55 or older to retain the tax ceiling.⁴⁰

Manufactured and Cooperative Housing

Manufactured homes may qualify for homestead exemptions. For a manufactured home to qualify as a residential homestead, the owner must follow detailed provisions concerning a statement of ownership.⁴¹

A property owner may also receive a homestead exemption for cooperative (co-op) housing.⁴² Upon receiving a request from the co-op, the chief appraiser must separately appraise and list each individual stockholder's interest. Each stockholder whose interest is separately appraised may protest and appeal the appraisal like any other property owner.⁴³

³⁷ Tex. Tax Code § 11.26(a), (g) and (i-1)

³⁸ Tex. Tax Code § 11.261(a)

³⁹ Tex. Const. art. VIII, § 1-b(h)

⁴⁰ Tex. Tax Code § 11.261(g) and (i)

⁴¹ Tex. Tax Code § 11.432(a)

⁴² Tex. Tax Code § 11.13(o)

⁴³ Tex. Tax Code § 23.19(b)

Uninhabitable or Unstable Residence

If a qualified residential structure for which the owner receives an exemption is rendered uninhabitable or unusable by a casualty or by wind or water damage, the owner may continue to receive the exemption for the structure and the land and improvements used in the residential occupancy of the structure while the owner constructs a replacement qualified residential structure on the land. The owner cannot establish a different principal residence for which the owner receives an exemption during that period and intends to return and occupy the structure as the owner's principal residence.⁴⁴

To continue to receive the exemption, the owner must begin active construction of the replacement qualified residential structure or other physical preparation of the site on which the structure is to be located not later than one year after the owner ceases to occupy the former qualified residential structure as the owner's principal residence and may not receive the exemption for more than two years.

If the property is in a governor-declared disaster area and is uninhabitable or unstable because of the disaster, the owner must begin active construction of the replacement structure or site preparation no later than five years after ceasing to occupy the principal residence and may not receive the exemption for more than five years.⁴⁵

The site of a replacement qualified residential structure is considered under physical preparation if the owner has engaged in architectural or engineering work, soil testing, land clearing activities or site improvement work necessary for the construction of the structure or has conducted an environmental or land use study relating to the construction of the structure.⁴⁶

Temporary Exemption for Disaster Damage

A qualified property that is at least 15 percent damaged by a disaster in a governor-declared disaster area is eligible for a temporary exemption of a portion of the appraised value of the property.⁴⁷ A property owner must apply for the temporary exemption no later than 105 days after the governor declares a disaster area.⁴⁸ Qualified property includes:

- tangible personal property used for income production;
- improvements to real property; and
- certain manufactured homes.⁴⁹

The chief appraiser determines if the property qualifies for the temporary exemption and assigns a damage assessment rating of Level I, II, III or IV.⁵⁰ The chief appraiser may rely on information from a county emergency management authority, the Federal Emergency Management Agency (FEMA) or other appropriate sources when making this determination.⁵¹

The damage assessment rating determines the percentage of appraised value of the qualified property to be exempted.⁵² The amount of the exemption is determined by multiplying the property value after applying the damage assessment rating to a fraction (365 divided by the number of days remaining in the tax year after the date the governor declares the disaster).⁵³

The chief appraiser must send written notice of the approval, modification or denial of the application to the applicant no later than five days after making the determination.⁵⁴ The temporary disaster area exemption expires on Jan. 1 of the first tax year in which the property is reappraised.⁵⁵

Veterans' Exemptions (Tax Code Sections 11.131, 11.132, 11.133, 11.22 and 11.23(a))

Partial Exemption

Texas law provides partial exemptions for any property owned by disabled veterans and surviving spouses and children of deceased disabled veterans.⁵⁶ It also provides a partial exemption for residence homesteads donated at no cost or not more than 50 percent of the good faith estimate of its market value to disabled veterans by charitable organizations that extends to surviving spouses who have not remarried. The amount of exemption is determined according to percentage of service-connected disability.⁵⁷

⁴⁴ Tex. Tax Code § 11.135(a)

⁴⁵ Tex. Tax Code § 11.135(a) and (a-1)

⁴⁶ Tex. Tax Code § 11.135(b)

⁴⁷ Tex. Tax Code § 11.35(a) and (b)

⁴⁸ Tex. Tax Code § 11.43(s)

⁴⁹ Tex. Tax Code § 11.43(s)

⁵⁰ Tex. Tax Code § 11.35(f)

⁵¹ Tex. Tax Code § 11.35(f)

⁵² Tex. Tax Code § 11.35(h)

⁵³ Tex. Tax Code § 11.35(i)

⁵⁴ Tex. Tax Code § 11.45(e)

⁵⁵ Tex. Tax Code § 11.35(k)

⁵⁶ Tex. Tax Code § 11.22

⁵⁷ Tex. Tax Code § 11.132

Total Exemption

A surviving spouse of a member of the U.S. armed services killed in action is allowed a total property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.⁵⁸

A disabled veteran who receives 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the United States Department of Veterans Affairs is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.⁵⁹ If these veterans qualify for the exemption after Jan. 1 of a tax year, they receive an exemption for the applicable portion of that year immediately upon qualifying for the exemption. Likewise, if the property no longer qualifies in a year, the exemption is removed for that portion of the year.⁶⁰

The 100 percent disabled veteran exemption extends to a surviving spouse who was married to a disabled veteran who qualified or would have qualified for this exemption if it had been in effect at the time of the veteran's death. To be entitled to this exemption, the surviving spouse must not have remarried; the property was the residence homestead of the surviving spouse when the veteran died; and the property remains the residence homestead of the surviving spouse.⁶¹

If the surviving spouse is eligible for the exemption and then qualifies a different property as a residence homestead, the surviving spouse is entitled to the same dollar amount of the former exemption that was last received at the former homestead. The surviving spouse cannot remarry to receive the subsequent exemption. The chief appraiser of the county in which the former residence was located must provide to the surviving spouse a written certificate so that the amount of the exemption on the subsequent qualified homestead can be determined.⁶²

The chief appraiser is also required, under Tax Code Section 11.431 to accept and approve or deny an application for the surviving spouse after the deadline for filing has passed, if the application for the exemption is filed not later than two years after the delinquency date for the taxes on the homestead.⁶³

⁵⁸ Tex. Tax Code § 11.133

⁵⁹ Tex. Tax Code § 11.131

⁶⁰ Tex. Tax Code §§ 11.42, 26.10(c) and 26.1125

⁶¹ Tex. Tax Code § 11.131

⁶² Tex. Tax Code §§ 11.131

⁶³ Tex. Tax Code § 11.431

Veterans Organizations

Property owned by a veterans organization is exempt. Qualified veterans' organizations are defined as non-profit organizations composed primarily of members or former members of the armed forces of the United States or its allies and that are chartered or incorporated by the U.S. Congress.⁶⁴

Surviving Spouse of First Responder (Tax Code Section 11.134)

Texas law provides a total property tax exemption for the residence homestead of a surviving spouse of a first responder killed or fatally injured in the line of duty if the surviving spouse has not remarried since the first responder's death. This exemption applies regardless of the date of the first responder's death. If the surviving spouse is eligible for the exemption and then qualifies a different property as a residence homestead, the surviving spouse is entitled to the same dollar amount of the former exemption that was last received at the former homestead. The chief appraiser of the county in which the former residence was located must provide to the surviving spouse a written certificate so that the exemption amount on the subsequent qualified homestead can be determined.⁶⁵

Charitable Organizations Generally (Tax Code Section 11.18)

Property owned by qualified charitable organizations is exempt. An organization must meet requirements regarding how it is organized, what it does and how it uses its property. The organization is limited to charitable activities that are listed in Tax Code Section 11.18.⁶⁶

Exemptions for charitable organizations require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁶⁷ The bylaws must pledge the group's properties to charitable purposes. The organization may not allow anyone to realize private gain from the organization's activities.⁶⁸ In some cases, particularly involving medical care facilities, children's homes and nursing homes, questions may

⁶⁴ Tex. Tax Code § 11.23(a)

⁶⁵ Tex. Tax Code § 11.134

⁶⁶ Tex. Tax Code § 11.18

⁶⁷ Tex. Tax Code § 11.18(f)

⁶⁸ Tex. Tax Code § 11.18(e)

involve whether the institution serves people who cannot pay for services as well as those who can.

The exemption applies to property (buildings and land on which the buildings are located and personal property) owned by the charitable organization. The property must be used exclusively by the organization or other equally qualified organizations. If part of the property is leased to or used by a nonqualified person or business, the other use must be limited to activities that benefit the people the organization serves.⁶⁹

Community Land Trusts (Tax Code Section 11.1827)

Real and personal property owned by a community land trust for the purpose of providing affordable housing for low-income and moderate-income residents, promoting resident ownership of housing, keeping housing affordable for future residents, and capturing the value of public investment for long-term community benefit is exempt.⁷⁰ The exemption must be adopted by the governing body of the taxing unit before July 1.⁷¹ Once the exemption is allowed, it does not have to be claimed in subsequent years unless the ownership changes or the person's qualifications for the exemption changes.⁷²

To receive the exemption, the trust must meet certain requirements of a charitable organization; own the land for the purpose of leasing it and selling or leasing housing units located on the land; and engage exclusively in the sale or lease of housing as provided for in the Local Government Code Section 373B.002. The trust must also conduct an annual audit by an independent auditor and report the results of the audit to the local governing body and the chief appraiser. The property cannot be exempted after the third year on which the trust acquired the property unless the trust is offering to sell or lease the property or is leasing the property according to Local Government Code Chapter 373B.⁷³

⁶⁹ Tex. Tax Code § 11.18

⁷⁰ Tex. Tax Code § 11.1827 and Tex. Loc. Gov't Code § 373B.004

⁷¹ Tex. Tax Code § 11.1827

⁷² Tex. Tax Code § 11.43(c)

⁷³ Tex. Tax Code § 11.1827

Primarily Charitable Organizations (Tax Code Section 11.184)

Real and personal property owned by organizations engaged primarily in performing charitable functions is exempt. Before applying for an exemption with the appraisal district, an organization must obtain from the Comptroller's office a determination letter stating the organization is engaged primarily in performing charitable functions. The chief appraiser must accept a Comptroller's office determination letter as conclusive evidence that the organization engages primarily in performing charitable functions and is eligible for exemption. The chief appraiser determines if the organization uses its property for its charitable purposes. An organization is required to obtain a new Comptroller's office determination letter every fifth year after the exemption is granted. To implement the determination process, the Comptroller's office has adopted rules and prescribed a form for applying for a determination letter.⁷⁴

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁷⁵

Religious Organizations (Tax Code Section 11.20)

Places of religious worship and clergy residences owned by qualified religious groups are exempt. Religious organizations must be organized and operated primarily for religious worship or the spiritual welfare of individuals. The religious organization must meet requirements similar to those imposed on charitable and youth organizations.⁷⁶

Generally, if an organization qualifies under this section, it may exempt property of the following types: actual places of religious worship, personal property used at the place of worship, residences for clergy and personal property used at the residences. A religious organization may use its assets in performing its functions or the functions of another religious organization.⁷⁷

⁷⁴ Tex. Tax Code § 11.184

⁷⁵ Tex. Tax Code § 11.184

⁷⁶ Tex. Tax Code § 11.20

⁷⁷ Tex. Tax Code § 11.20

Public property owned by the state or a taxing unit and leased to a religious organization may receive the religious organization exemption if the property is used as a place of regular religious worship and meets other requirements of the Tax Code. The religious organization applies and takes other action relating to the exemption as if the organization owned the property.⁷⁸

A property owned by a religious organization and leased for use as a school may be exempt as a school. A religious organization's land held for expanding or constructing a place of worship may be exempt, so long as the land produces no revenue during the holding period. The land exemption has a limit of six years for contiguous property and three years for non-contiguous property.⁷⁹

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁸⁰

Exemptions for religious organizations require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁸¹

Private Schools (Tax Code Section 11.21)

The school exemption applies to property used for school purposes. As with charitable and religious organizations, the school must use its assets in performing its function or the function of another educational organization.⁸² A property owned by a religious organization and leased for use as a school may be exempt as a school.⁸³

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁸⁴

Exemptions for private schools also require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁸⁵

Public Property (Tax Code Section 11.11)

To qualify for the public property exemption, the state of Texas or a political subdivision of the state must own the property. The property must be used for public purposes such as the health, comfort and welfare of the public. State-owned property is taxable if it is rented to a private business that uses it for something inconsistent with the agency's duties. The property may not be used to provide housing to the public other than students or agency employees. However, if an educational institution uses the property primarily for instructional purposes and secondarily for residences, the property is exempt. Additionally, property held for the benefit of a state junior college, college or university is exempt under the same conditions.⁸⁶

Property of a higher education development foundation or an alumni association located on land owned by the state for the support, maintenance or benefit of a state institution of higher education is exempt provided that the foundation or organization meets the requirement. The organization must be organized exclusively to operate programs or perform activities for the benefit of institutions of higher education. Finally, the property must be used exclusively for those programs or activities.⁸⁷

An improvement is considered owned by the state and property used for public purposes if it is located on land owned by the Texas Department of Criminal Justice, leased and used by the department and subject to a lease-purchase agreement providing that legal title to the improvement will pass to the department at the end of the lease term.⁸⁸

⁷⁸ Tex. Tax Code § 11.20

⁷⁹ Tex. Tax Code § 11.20

⁸⁰ Tex. Tax Code § 11.20

⁸¹ Tex. Tax Code § 11.20(c)

⁸² Tex. Tax Code § 11.21

⁸³ Tex. Tax Code § 11.21

⁸⁴ Tex. Tax Code § 11.21

⁸⁵ Tex. Tax Code § 11.21

⁸⁶ Tex. Tax Code § 11.11

⁸⁷ Tex. Tax Code § 11.11

⁸⁸ Tex. Tax Code § 11.11

Tangible personal property leased to the state or a political subdivision is exempt if the property is subject to a lease-purchase agreement providing that the state or political subdivision takes legal title to the property at the end of the lease term. The exemption ends 30 days after the lease terminates if the state or political subdivision does not take title to the personal property.⁸⁹

Real and personal property owned by a nonprofit corporation engaged primarily in providing chilled water and steam to certain health-related facilities is exempt. The corporation's property would be considered as if it were owned by the state and used for health and education purposes. Certain facilities related to transportation leased to a private entity to provide transportation or for utility purposes are also exempt.⁹⁰

⁸⁹ Tex. Tax Code § 11.11

⁹⁰ Tex. Tax Code § 11.11

Appendix A

Tax Code Exemption General Application Provisions

No Application Required

Tax Code Section	Exemption
11.11	Public Property
11.12	Federal Exemptions
11.14	Tangible Personal Property Not Producing Income
11.141	Precious Metal Held in Precious Metal Depository
11.145	Income-Producing Tangible Personal Property Having Value Less Than \$500
11.146	Mineral Interest Having Value of Less than \$500
11.15	Family Supplies
11.16	Farm Products
11.161	Implements of Husbandry
11.25	Marine Cargo Containers Used Exclusively in International Commerce

Annual Application Required

Tax Code Section	Exemption
11.111	Public Property Used to Provide Transitional Housing for Indigent Persons
11.1801	Charity Care and Community Benefits Requirements for Charitable Hospital
11.181	Charitable Organizations Improving Property for Low-Income Housing
11.1825	Organizations Constructing for Rehabilitating Low-Income Housing: Property Not Previously Exempt (Note: See provisions of 11.1826)
11.184	Organizations Engaged Primarily in Performing Charitable Functions (Note: Reapplication required every fifth tax year instead of annually.)
11.185	Colonia Model Subdivision Program
11.23(b)-(g), (i), (k) or (l)	Miscellaneous Exemptions: Federation of Women's Clubs; Nature Conservancy of Texas; Congress of Parents and Teachers; Private Enterprise Demonstration Associations; Bison, Buffalo and Cattalo; Theater Schools; Community Service Clubs; Scientific Research Corporations; and Incomplete Improvements
11.24	Historic Sites
11.251	Tangible Personal Property Exempt
11.252	Motor Vehicles Leased for Personal Use
11.253	Tangible Personal Property in Transit
11.28	Property Exempted from City Taxation by Agreement
11.311	Landfill-Generated Gas Conversion Facilities
11.32	Certain Water Conservation Initiatives

One-Time Application Required, Unless Requested by Chief Appraiser

Tax Code Section	Exemption
11.13	Residence Homestead
11.131	Residence Homestead of 100 Percent or Totally Disabled Veteran
11.132	Donated Residence Homestead of Partially Disabled Veteran
11.133	Residence Homestead of Surviving Spouse of Member of Armed Forces Killed in Action
11.134	Residence Homestead of Surviving Spouse of First Responder Killed in Line of Duty
11.17	Cemeteries
11.18	Charitable Organizations
11.182	Community Housing Development Organizations Improving Property for Low-Income and Moderate-Income Housing; Property Previously Exempt (Note: See provisions of 11.182(e)(3), 11.182(g) and 11.1826)
11.1827	Community Land Trust
11.183	Association Providing Assistance to Ambulatory Health Care Centers
11.19	Youth Spiritual, Mental and Physical Development Associations
11.20	Religious Organizations
11.21	Schools
11.22	Disabled Veterans
11.23(a), (h), (j), (j-1) or (m)	Miscellaneous Exemptions: Veterans Organizations; County Fair Associations; Medical Center Development; Medical Center Development in Populous Counties; and National Hispanic Institute
11.231	Nonprofit Community Business Organization Providing Economic Development Services to Local Community
11.254	Motor Vehicle Used for Production of Income and for Personal Activities
11.27	Solar and Wind-Powered Energy Devices
11.271	Offshore Drilling Equipment Not in Use
11.30	Nonprofit Water Supply or Wastewater Service Corporation
11.31	Pollution Control Property
11.315	Energy Storage System in Nonattainment Area
11.33	Raw Cocoa and Green Coffee Held in Harris County
11.35	Temporary Exemption for Qualified Property Damaged by Disaster
11.437	Exemption for Cotton Stored in Warehouse

Appendix B

Other Property Tax Code Exemption Summaries

Type	Tax Code Section	Summary
Public property used to provide transitional housing for the indigent	11.111	This section exempts property owned by the United States or a federal agency and used to provide transitional housing to the poor under a program operated by the U.S. Department of Housing and Urban Development. The property is exempted only by ordinance or order of the taxing units in which the property is located.
Federal exemptions	11.12	Property exempt from ad valorem taxation under federal law is exempt from taxation.
Tangible personal property not used to produce income	11.14	Generally, all tangible personal property, other than manufactured homes, that is not held or used for production of income is exempt from property taxes. However, the governing body of a taxing unit may, by official action, continue to tax property other than family supplies, household goods or personal effects. A structure that is substantially affixed to real estate and is used or occupied as a residential dwelling is taxable. The term structure does not include trailer-type vehicles designed primarily for use as temporary living quarters in connection with recreational, camping, travel or seasonal use.
Precious Metal Held in Precious Metal Depository	11.141	Precious metal held in precious metal depository in Texas is exempt.
Income-producing tangible personal property and mineral interest property having value of less than \$500	11.145 and 11.146	An owner's personal property used to produce income is aggregated to determine if the owner's total taxable value in each separate taxing unit is less than \$500 and is exempt. The taxable value of a property owner's mineral interests is aggregated to determine if the taxable value within each taxing unit is less than \$500 and is exempt.
Family supplies	11.15	A family is entitled to an exemption from taxation of its family supplies for home or farm use.
Farm products	11.16	Livestock, poultry, agricultural products, eggs and some nursery products are exempt when they are still in the hands of the person who raised them. Nursery products are exempt only if they are still growing on Jan. 1. Livestock, poultry and eggs must be owned by the person who is paying for their care on Jan. 1. Farm products include standing timber or timber that has been harvested and on Jan. 1 is located on the real property on which it was produced and is under the ownership of the person who owned the timber when it was standing.
Implements of husbandry	11.161	Machinery and equipment used for farming, ranching and timber production, regardless of primary design, is exempt.
Cemeteries	11.17	Cemetery property is exempt. The property must be used exclusively for human burial. The property may not be held for profit.

Type	Tax Code Section	Summary
Charity care and community benefits requirements for charitable hospital	11.1801	To qualify as a charitable organization under Tax Code Section 11.18(d) (1), a nonprofit hospital or hospital system must provide charity care and community benefits as follows: (1) at a level that is reasonable in relation to the community needs, as determined through the community needs assessment, the available resources of the hospital or hospital system, and the tax-exempt benefits received by the hospital or hospital system; (2) in an amount equal to at least 4 percent of the hospital's or hospital system's net patient revenue; (3) in an amount equal to at least 100 percent of the hospital's or hospital system's tax-exempt benefits, excluding federal income tax; or (4) in a combined amount equal to at least 5 percent of the hospital's or hospital system's net patient revenue, provided that charity care and government-sponsored indigent health care are provided in an amount equal to at least 4 percent of net patient revenue.
Charitable organization improving property for low-income housing	11.181	A charitable organization improving property for low-income housing is exempt if it meets the Tax Code requirements and uses volunteer labor to build or repair housing for sale, without profit, to a low-income individual or family. Each property may be exempt for a maximum of five years after the property's acquisition date. Property that received an exemption based on its ownership by an organization that constructs or rehabilitates property and uses the property to provide affordable, low-income housing and that was subsequently transferred by that organization to a charitable organization is not exempted after the fifth year it was transferred. If the organization sells the property to an individual or family that is not low income, the chief appraiser enters a penalty in the appraisal records and notifies the organization and the buyer. The penalty is equal to the taxes that would have been imposed in each year the property was exempt plus 12 percent interest.
Community housing development organizations (CHDOs) improving property for low-income and moderate-income housing (property previously exempt)	11.182	Improved or unimproved real property owned by an organization under Tax Code Section 11.182 is exempt if certain requirements are met. The statute applies to CHDOs (as provided under 42 U.S.C. §12704) meeting requirements of charitable organizations under Tax Code Section 11.18(e) and (f) and engaging exclusively in building or repairing property for sale or rent without profit to low-income or moderate-income individuals or families and related activities. An organization may qualify for an exemption only if it received an exemption under Tax Code Section 11.182 for the subject property for any part of the 2003 tax year. The statute includes restrictions on eligibility and requirements pertaining to, under specified conditions, the number of years property may be exempted, exemption in subsequent years for multifamily rental property of 36 or more dwelling units, certain property constructed after Dec. 31, 2001, property used for administrative purposes, property acquired or sold during the preceding year, and change in ownership. The statute includes requirements for preparation and delivery of annual audits.

Type	Tax Code Section	Summary
Organizations constructing or rehabilitating low-income housing property not previously exempt	11.1825	Real property owned by an organization under Tax Code Section 11.1825 is exempt if certain requirements are met. Generally, the statute applies to organizations constructing or rehabilitating and using to provide housing to individuals or families meeting certain income eligibility requirements and exemption is prohibited for housing projects constructed by an organization if construction was completed before Jan. 1, 2004. The statute provides for an exemption of 100 percent of appraised value of single-family dwellings subject to sale and, for multi-family or single-family dwellings subject to rental, an exemption of 50 percent of appraised value unless otherwise provided by a the governing body of a taxing unit any part of which is located in a county with a population of at least 1.8 million. An organization may not receive an exemption from a taxing unit located in a county with a population of at least 1.8 million unless the exemption is approved by the taxing unit's governing body. Under such circumstances, the statute sets forth a process by which an organization must submit a written request for exemption approval to a taxing unit's governing body and the governing body must take specified action on the request and, if the taxing unit approves the exemption, the chief appraiser must still make a determination that the property qualifies for an exemption. The statute includes restrictions on eligibility and requirements pertaining to, under specified conditions, status, history, policies, and board composition of the organization, income eligibility, housing project square footage reservation for certain individuals or families, rent, property owned for purposes of rehabilitation, transfer of property and change of ownership, appraisal requirements, and public notice of capitalization rates. Tax Code Section 11.1826 includes requirements for preparation and delivery of annual audits.
Charitable associations providing assistance to ambulatory health care centers	11.183	An organization that assists ambulatory health care centers is exempt if it is exempt from federal income tax; is funded by a grant under the Federal Public Health Service §330; does not perform abortions or provide abortion services; and meets other Tax Code requirements.
Colonia Model Subdivision Program	11.185	Unimproved real property owned by an organization under the colonia model subdivision program is entitled to an exemption if the organization meets the requirements of Tax Code Section 11.18(e) and (f); purchased the property or is developing the property with proceeds of a loan from Texas Department of Housing and Community Affairs; and owns the property for the purpose of developing a model colonia subdivision. Buildings and tangible personal property used for administration can also qualify for an exemption. Penalty with 12 percent annual interest may be assessed under certain circumstances if the property is sold.
Youth spiritual, mental and physical development associations	11.19	The property of qualified youth development groups affiliated with a state or national organization is exempt. A youth development association may use its property in performing its functions or the functions of another youth development organization. The exemption also applies to partially complete improvements or physical preparation. The exemption for incomplete improvements lasts only three years.
Miscellaneous exemptions	11.23	The miscellaneous exemptions apply to specific entities, such as veteran's organizations, theater schools and medical center development, as well other exemptions. See the Tax Code for more information.

Type	Tax Code Section	Summary
Nonprofit community business organization providing economic development services to local community	11.231	<p>An association that qualifies as a nonprofit community business organization is entitled to an exemption from taxation of buildings and tangible personal property it owns and uses exclusively to perform its primary functions. The exemption also applies to real property owned by the organization consisting of an incomplete improvement that is under active construction or other physical preparation and is designed and intended to be used exclusively by qualified nonprofit community business organizations. It also applies to the land on which the incomplete improvement is located that will be reasonably necessary for the use of the improvement.</p> <p>Use of exempt property by non-qualified nonprofit community business organizations does not result in the loss of an exemption if the use is incidental to use by qualified nonprofit community business organizations and limited to activities that benefit the beneficiaries of the nonprofit community business organizations that own or use the property.</p>
Historic or archeological sites	11.24	<p>To qualify for the historic or archeological site exemption, a structure must be designated a historic building or archeological site and the taxing unit must vote to grant an exemption. The structure must be designated as a Recorded Texas Historic Landmark by the Texas Historical Commission or the taxing unit must designate it as historically significant and in need of tax relief. The taxing unit decides the amount of the exemption.</p>
Marine cargo containers used exclusively in international commerce	11.25	<p>Marine cargo containers used exclusively in international commerce are exempt. A marine cargo container is a container used to transport goods by ship, readily handled without reloading to transfer from one mode of transport to another and used repeatedly. The definition also includes a container that is fully or partially enclosed, has an open top suitable for loading or consists of a flat rack suitable for securing goods onto the container. The exemption is limited to property owned by a citizen or entity of a foreign country and taxed in a foreign country.</p>
Goods exported from Texas	11.251	<p>The Tax Code provides for a freeport exemption to implement Art. VIII, Sec. 1-j of the Texas Constitution which exempts goods, wares, ores, merchandise and other tangible property, other than oil, gas and petroleum products (defined as liquid and gaseous materials immediately derived from refining petroleum or natural gas) and aircraft or repair parts used by a certified air carrier. The freeport goods qualify if they leave Texas within 175 days of the date they are brought into or acquired in the state. Freeport goods that are aircraft parts may qualify if they leave the state within 730 days of being acquired or brought into the state, but this extension requires official action by the taxing unit.</p>
Leased vehicles for personal use	11.252	<p>Motor vehicles (passenger cars or trucks with a shipping weight of not more than 9,000 pounds) leased for personal use are exempt. Personal use means 50 percent or more of its use, based on mileage, is for activities that do not involve the production of income. By rule, the Comptroller's office has established exemption application requirements and procedures to determine whether a vehicle qualifies. The lessee completes a Comptroller-adopted form certifying under oath that the vehicle is not primarily used for the production of income. The owner (lessor) maintains the lessee executed forms for inspection and copying by the appraisal district. The owner renders nonexempt vehicles for taxation and provides the chief appraiser with an additional list of all leased vehicles. A city, by ordinance adopted before Jan. 1, 2002, may tax personal-use leased vehicles.</p>

Type	Tax Code Section	Summary
Tangible personal property in transit	11.253	The Tax Code provides for an exemption for goods-in-transit to implement Art. VIII, Sec. 1-n of the Texas Constitution. Goods in transit are goods acquired inside or outside the state, stored under a bailment contract by a public warehouse operator at one or more public warehouse facilities that are not in any way owned or controlled by the owner of the property who acquired or imported the property and then shipped to another location in or out of this state within 175 days. The goods do not include oil, gas or petroleum products or special inventories such as motor vehicles in a dealer's retail inventory. To tax goods in transit, taxing units must take official action.
Motor vehicle used for production of income and for personal activities	11.254	One passenger car or light truck, if it is owned by an individual and used in the individual's business or profession and also used for personal activities, is exempt. The exemption does not apply to vehicles used to transport passengers for hire.
Solar and wind-powered energy devices	11.27	Persons who install a solar or wind-powered energy device to produce energy for onsite use are entitled to exempt the amount of value the device contributes to their property.
Offshore drilling rigs	11.271	Offshore drilling rigs that are stored in a county bordering the Gulf of Mexico or a bay or other body of water immediately adjacent to the Gulf of Mexico are exempt. Drilling rigs are exempt only if they are stored for a purpose other than repair and are not used for drilling. They must be designed for offshore drilling. Personal property that is used or part of an offshore spill response system is exempt if the system is being stored while not in use in a county bordering the Gulf of Mexico or a bay or other body of water immediately adjacent to the Gulf of Mexico. Certain ownership requirements apply. Personal property used in connection with the exploration or production of oil or gas is not exempt as an offshore spill response containment system.
Tax abatement	11.28	Property owners who have entered redevelopment and tax abatement agreements with local taxing units under Tax Code Chapter 312 are allowed to exempt all or part of the property's value from taxation.
Nonprofit water supply or wastewater service corporations	11.30	Property owned and reasonably necessary for a nonprofit water supply or wastewater service corporation's functions is exempt. The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.
Pollution control	11.31	Property acquired after Jan. 1, 1994 and used for pollution control may receive an exemption. The exemption applies to all or part of real and personal property used solely or partly as a facility, device or method to control air, water or land pollution. The exemption also applies to an extensive list of clean energy technologies that are used to control pollution. The Texas Commission on Environmental Quality (TCEQ) is required to adopt rules to create a list of facilities, devices or methods to control pollution that are eligible for exemption. Property not eligible for the exemption includes residential; park or scenic land; vehicles; property subject to a tax abatement agreement before Jan. 1, 1994; and property owned by a person or company that manufactures pollution control equipment or provides pollution control services. To qualify for a use determination, the person or company must apply to TCEQ for a permit or permit exemption. TCEQ notifies the chief appraiser about the application and determines the proportion of the property that is used for pollution control. Then, TCEQ issues a determination letter to the applicant. The property owner sends the letter with the exemption application to the appraisal district. The chief appraiser must accept the letter's determination as conclusive evidence for the exemption.

Type	Tax Code Section	Summary
Landfill-generated gas conversion facilities	11.311	A person is entitled to an exemption on personal property that is located on or in close proximity to a landfill and is used to collect gas generated by the landfill; compress and transport the gas; process the gas; and deliver the gas. This property is considered used as a facility, device or method for the control of air, water or land pollution.
Energy storage system in nonattainment area	11.315	Energy storage systems used, constructed, acquired or installed to meet or exceed air pollution laws, rules and regulations is exempt if the governing body of the taxing unit provides for the exemption by official action. It must be in an area designated as non-attainment; be in a municipality with a population of at least 100,000 adjacent to a municipality with a population of more than two million; have 10 megawatt capacity; and be installed on or after Jan. 1, 2014.
Certain water conservation initiatives	11.32	Property designated by a taxing unit as property upon which approved local initiatives have been implemented may be exempt. The taxing unit may exempt part or all of the value of property with approved water conservation, desalination or brush control initiatives. The taxing unit's governing body must designate approved initiatives by adopting an ordinance or other law.
Raw cocoa and green coffee held in Harris County	11.33	This section exempts all raw cocoa and green coffee held in Harris County. The owner need not claim the exemption, once granted, in subsequent years unless requested by the chief appraiser.
Temporary Exemption for Qualified Property Damaged by Disaster	11.35	A property at least 15 percent damaged by a disaster, located in a governor-declared disaster, may exempt a percentage of the property's appraised value based on the assigned damage assessment rating.
Cotton Stored in Warehouse	11.437	A person who operates a warehouse used primarily for the storage of cotton for transportation outside of Texas may apply for an exemption under Tax Code Section 11.251 for the cotton stored in the warehouse on behalf of all the owners of the cotton. The cotton must be eligible for a freeport exemption under Tax Code Section 11.251 and is presumed to have been transported outside of Texas not later than 175 days after the date the cotton was acquired or imported into Texas.

Appendix C

Residence Homestead Exemptions

Exemption	Tax Code Section	Taxing Unit	Total or Partial	Mandatory or Local Option	Amount
General Residence Homestead	11.13(b)	School Districts	Partial	Mandatory	\$25,000
General Residence Homestead	11.13(n)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount up to 20 percent of the property's value, but not less than \$5,000
Farm-to-Market Roads or Flood Control (if collected)	11.13(a)	Counties	Partial	Mandatory (if collected)	\$3,000
Age 65 or Older or Disabled	11.13(c)	School Districts	Partial	Mandatory	\$10,000
Age 65 or Older or Disabled	11.13(d)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount adopted by the taxing unit, but no less than \$3,000
Disabled Veterans	11.22	Cities, Counties, School Districts and Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability
Disabled Veterans with Homes Donated by Charitable Organizations	11.132	Cities, Counties, School Districts and Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability
100 Percent Disabled Veterans	11.131	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Surviving Spouse of U.S. Armed Services Member Killed in Action	11.133	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Surviving Spouse of First Responder Killed or Fatally Injured in the Line of Duty	11.134	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

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Texas Comptroller of Public Accounts
Publication #96-1740
April 2020

Residence Homestead Exemptions

Statutory Authority: Tax Code Chapter 11

Texas offers a variety of partial or total (absolute) exemptions from appraised property values used to determine local property taxes.

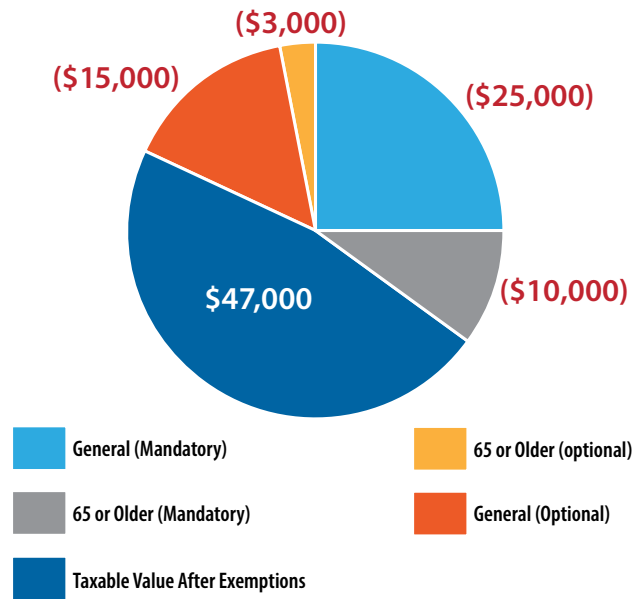
School District Exemptions Example

\$100,000 APPRAISED VALUE BEFORE EXEMPTIONS

Ms. Smith’s home has an appraised value of \$100,000 before exemptions. She is 68 years old and receives the following school district exemptions:

- **General (mandatory) = \$25,000**
- **General (local option 15%) = \$15,000**
- **65 or Older (mandatory) = \$10,000**
- **65 or Older (local option) = \$3,000**

After exemptions, her total taxable value is \$47,000. This is the value that will be applied to the school district tax rate to determine the school district taxes she will owe on this property.



Exemption	Taxing Unit(s)	Mandatory or Local Option	Amount
General Residence Homestead	School Districts	Mandatory	\$25,000
General Residence Homestead	Cities, Counties, School Districts or Special Districts	Local Option	An amount up to 20 percent of the property's value, but not less than \$5,000
Farm-to-Market Roads or Flood Control (if collected)	Counties	Mandatory (if collected)	\$3,000
Age 65 or Older or Disabled	School Districts	Mandatory	\$10,000
Age 65 or Older or Disabled	Cities, Counties, School Districts or Special Districts	Local Option	An amount adopted by the taxing unit, but no less than \$3,000
Disabled Veterans (may be used for residence homestead or other property)	Cities, Counties, School Districts or Special Districts	Mandatory	An amount determined by the percentage of service-connected disability
Disabled Veterans with Homes Donated by Charitable Organizations	Cities, Counties, School Districts or Special Districts	Mandatory	An amount determined by the percentage of service-connected disability
100 Percent Disabled Veterans	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value
Surviving Spouse of U.S. Armed Services Member Killed in Action	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value
Surviving Spouse of a First Responder Killed in the Line of Duty	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value

What is a residence homestead exemption?

A residence homestead exemption removes a portion of or the total amount of a property's value from taxation for property tax purposes.

Texas offers a variety of partial or total (absolute) exemptions from appraised property values used to determine local taxes. A partial exemption removes a percentage or fixed dollar amount of the property's value from taxation. A total (absolute) exemption excludes the entire property from taxation. Taxing units are mandated by the state to offer certain (mandatory) exemptions and have the option to decide locally on whether or not to offer others.

How do I get a residence homestead exemption?

You have to file an application and supporting documentation for a residence homestead exemption. File the residence homestead exemption application and supporting documentation with the appraisal district office in each county in which the property is located.

What is the deadline for filing an application for a residence homestead exemption?

Generally, the filing deadline for a residence homestead exemption is no later than April 30, but persons age 65 or older or disabled and partially disabled veterans with donated homesteads can apply up to the first anniversary of their qualification date.

What if I miss the filing deadline?

A late application for residence homestead exemption may be filed up to two years after the deadline for filing has passed.

Who determines if I qualify for the exemption?

Appraisal district chief appraisers are responsible for determining whether or not property qualifies for an exemption. They grant exemption applications; disapprove them and ask for more information; modify them; or deny them.

How will I know if my exemption is approved? Chief appraisers are required to send written notice when an application is modified or denied, but not when they are approved. Check with the appraisal district office to be sure.

What if my exemption application is denied?

You may appeal the chief appraiser's exemption determination by filing a protest with the appraisal review board.

Do I have to apply every year?

Property owners do not need to reapply unless the chief appraiser requires it.

Property owners already receiving the general residence homestead exemption who turn 65 are not required to apply for the additional exemption(s) if accurate birthdate information is included in the appraisal district records.

How do I know if I am eligible?

General Residence Homestead Exemption—You owned and occupied the property as your principal residence on Jan. 1.

Disabled Person Exemption—You have a disability that qualifies you for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units.

Age 65 or Older Exemption—This exemption is effective Jan. 1 of the tax year in which you become age 65. An eligible person age 65 or older and disabled may receive both exemptions in the same year, but not from the same taxing units.

Surviving Spouse of an Individual Who Qualified for Age 65 or Older Exemption—May receive this exemption if you are age 55 or older when your spouse died, the property was your residence homestead at the time of death and remains your residence homestead.

100 Percent Disabled Veterans Exemption—You receive a 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the US Department of Veterans Affairs.

Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100 Percent Disabled Veteran's Exemption—You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.131(b) at the time of his or her death or would have qualified for the exemption if the exemption had been in effect on the date the disabled veteran died), have not remarried, the property was your residence homestead at the time of the veteran's death and remains your residence homestead.

Donated Residence Homestead of Partially Disabled Veteran—You are a disabled veteran with a disability rating of less than 100 percent with a residence homestead donated by a charitable organization at no cost or at some cost that is not more than 50 percent of the good faith estimate of the market value of the residence homestead as of the date the donation is made.

Surviving Spouse of a Disabled Veteran Who Qualified for the Donated Residence Homestead Exemption—You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.132(b) at the time of his or her death), have not remarried and continue to use the property as your residence homestead.

Surviving Spouse of a Member of Armed Services Killed in Action—You are the surviving spouse of a U.S. armed services member who is killed in action and have not remarried.

Surviving Spouse of a First Responder Killed in the Line of Duty—You are the surviving spouse of a first responder who was killed or fatally injured in the line of duty and have not remarried.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts
Publication #98-1070
October 2019

Residence Homestead Exemption Application

Appraisal District's Name _____ Appraisal District Account Number (if known) _____
Are you filing a late application? Yes No Tax Year(s) for Application _____

GENERAL INFORMATION: Property owners applying for a residence homestead exemption file this form and supporting documentation with the appraisal district in each county in which the property is located (Tax Code Sections 11.13, 11.131, 11.132, 11.133, 11.134 and 11.432). **Do not file this form with the Texas Comptroller of Public Accounts.**

SECTION 1: Exemption(s) Requested (Select all that apply.)

Do you live in the property for which you are seeking this residence homestead exemption? Yes No

General Residence Homestead Exemption **Disabled Person** **Person Age 65 or Older (or Surviving Spouse)**

100 Percent Disabled Veteran (or Surviving Spouse) Is the disability a permanent total disability as determined by the U.S. Department of Veterans Affairs under 38 C.F.R. Section 4.15? Yes No

Surviving Spouse of an Armed Services Member Killed or Fatally Injured in the Line of Duty **Surviving Spouse of a First Responder Killed in the Line of Duty**

Donated Residence of Partially Disabled Veteran (or Surviving Spouse) _____
Percent Disability Rating

Surviving Spouse: _____
Name of Deceased Spouse _____ Date of Death _____

Cooperative Housing: Do you have an exclusive right to occupy this property because you own stock in a cooperative housing corporation? Yes No

If yes, state name of cooperative housing corporation: _____

Were you receiving a homestead exemption on your previous residence? Yes No

Are you transferring an exemption from a previous residence? Yes No

Are you transferring a tax limitation? Yes No

Previous Residence Address, City, State, Zip Code _____ Previous County _____

SECTION 2: Property Owner/Applicant (Provide information for additional property owners in Section 5.)

Select One: Single Adult Married Couple Other (e.g., individual who owns the property with others)

Name of Property Owner 1 _____ Birth Date* (mm/dd/yyyy) _____ Driver's License, Personal ID Certificate or Social Security Number** _____

Primary Phone Number (area code and number) _____ Email Address*** _____ Percent Ownership Interest _____

Name of Property Owner 2 (e.g., Spouse, Co-Owner/Individual) _____ Birth Date* (mm/dd/yyyy) _____ Driver's License, Personal ID Certificate or Social Security Number** _____

Primary Phone Number (area code and number) _____ Email Address*** _____ Percent Ownership Interest _____

Applicant mailing address (if different from the physical address) _____

SECTION 3: Property Information

Date you acquired this property _____ Date you began occupying this property as your principal residence _____

Physical Address (i.e. street address, not P.O. Box), City, County, ZIP Code _____

Legal Description (if known) _____

Is the applicant identified on deed or other recorded instrument? Yes _____

Court record/filing number on recorded deed or other recorded instrument, if available

No If no, required documentation must be provided. (see important information)

Is the property for which this application is submitted an heir property (see Important Information)? Yes No

Do other heir property owners occupy the property? Yes (affidavits required) No

SECTION 3: Property Information (Continued)

Item 7.

Manufactured Home Make _____ Model _____ ID Number _____
Is any portion of the property for which you are claiming a residence homestead exemption income producing? ... Yes No
If yes, indicate the percentage of the property that is income producing: _____ percent
Number of acres (or fraction of an acre, not to exceed 20 acres) you own and occupy as your principal residence: _____ acres

SECTION 4: Waiver of Required Documentation

Indicate if you are exempt from the requirement to provide a copy of your driver's license or state-issued personal identification certificate.

I am a resident of a facility that provides services related to health, infirmity or aging.

Facility Name and Address

I am certified for participation in the address confidentiality program administered by the Office of the Texas Attorney General under Code of Criminal Procedure Chapter 58, Subchapter B.

Indicate if you request that the chief appraiser waive the requirement that the property address for exemption corresponds to your driver's license or state-issued personal identification certificate address:

I am an active duty U.S. armed services member or the spouse of an active duty member.

I hold a driver's license issued under Transportation Code Section 521.121(c) or 521.1211. Attached is a copy of the application for that license.

SECTION 5: Provide Additional Information Here (If any)

If you own other residential property in Texas, please list the county(ies) of location.

SECTION 6: Affirmation and Signature

I understand if I make a false statement on this form, I could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

I, _____, _____, swear or affirm the following:
Property Owner/Authorized Representative Name Title/Authorization

- 1. that each fact contained in this application is true and correct;
2. that I/the property owner meet(s) the qualifications under Texas law for the residence homestead exemption for which I am applying; and
3. that I/the property owner do(es) not claim an exemption on another residence homestead or claim a residence homestead exemption on a residence homestead outside Texas.

sign here

Signature of Property Owner/Applicant or Authorized Representative

Date

* May be used by appraisal district to determine eligibility for persons age 65 or older exemption or surviving spouse exemptions (Tax Code §11.43(m))
** Social security number disclosure may be required for tax administration and identification. (42 U.S.C. §405(c)(2)(C)(i); Tax Code §11.43(f)). A driver's license number, personal identification number or social security number disclosed in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code §11.48(b).
*** May be confidential under Government Code §552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Important Information

GENERAL INSTRUCTIONS

This application is for claiming residence homestead exemptions pursuant to Tax Code Sections 11.13, 11.131, 11.132, 11.133, 11.134 and 11.432. Certain exemptions may also require Form 50-114-A. The exemptions apply only to property that you own and occupy as your principal place of residence.

FILING INSTRUCTIONS

File this form and all supporting documentation with the appraisal district office in each county in which the property is located generally between Jan. 1 and April 30 of the year for which the exemption is requested. **Do not file this document with the Texas Comptroller of Public Accounts.** A directory with contact information for appraisal district offices is on the Comptroller's website.

APPLICATION DEADLINES

Generally, the completed application and required documentation is due no later than April 30 of the year for which the exemption is requested.

The due date for persons age 65 or older; disabled; or partially disabled veterans with donated homesteads to apply for the exemption is no later than the first anniversary of the qualification date.

A late application for a residence homestead exemption may be filed up to two years after the deadline for filing has passed. (Tax Code Section 11.431). A late application for residence homestead exemption filed for a disabled veteran (not a surviving spouse) under Tax Code sections 11.131 or 11.132 may be filed up to 5 years after the delinquency date. Surviving spouse of a disabled veteran, who files under Tax Code sections 11.131 or 11.132, may file up to two years after the delinquency date, for a late application for residence homestead exemption.

If the chief appraiser grants the exemption(s), property owner does not need to reapply annually, but must reapply if the chief appraiser requires it, unless seeking to apply the exemption to property not listed in this application.

Property owners already receiving a general residence homestead exemption who turn age 65 in that next year are not required to apply for age 65 or older exemption if accurate birthdate information is included in the appraisal district records or in the information the Texas Department of Public Safety provided to the appraisal district under Transportation Code Section 521.049. (Tax Code Section 11.43(m))

REQUIRED DOCUMENTATION

Attach a copy of property owner's driver's license or state-issued personal identification certificate. The address listed on the driver's license or state-issued personal identification certificate must correspond to the property address for which the exemption is requested. Property owners who reside in certain facilities or participate in a certain address confidentiality program may be exempt from this requirement. The chief appraiser may waive the requirements for certain active duty U.S. armed services members or their spouses or holders of certain driver's licenses.

Heir property is property owned by one or more individuals, where at least one owner claims the property as a residence homestead, and the property was acquired by will, transfer on death deed, or intestacy. An heir property owner not specifically identified as the residence homestead owner on a deed or other recorded instrument in the county where the property is located must provide:

- an affidavit establishing ownership of interest in the property (See Form 114-A);
- a copy of the prior property owner's death certificate;
- a copy of the property's most recent utility bill; and
- A citation of any court record relating to the applicant's ownership of the property, if available.

Each heir property owner who occupies the property as a principal residence, other than the applicant, must provide an affidavit that authorizes the submission of this application (See Form 50-114-A).

Manufactured homeowners must provide:

- a copy of the Texas Department of Housing and Community Affairs statement of ownership showing that the applicant is the owner of the manufactured home;
- a copy of the sales purchase agreement, other applicable contract or agreement or payment receipt showing that the applicant is the purchaser of the manufactured home; or
- a sworn affidavit (see Form 50-114-A) by the applicant indicating that:
 1. the applicant is the owner of the manufactured home;
 2. the seller of the manufactured home did not provide the applicant with the applicable contract or agreement; **and**
 3. the applicant could not locate the seller after making a good faith effort.

ADDITIONAL INFORMATION REQUEST

The chief appraiser may request additional information to evaluate this application. Property owner must comply within 30 days of the request or the application will be denied. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown. (Tax Code Section 11.45)

DUTY TO NOTIFY

Property owner must notify the chief appraiser in writing before May 1 of the year after his or her right to this exemption ends.

EXEMPTION QUALIFICATIONS

General Residence Homestead Exemption (Tax Code Section 11.13(a) and (b))

A property owner who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification of the exemption, if the previous owner did not receive the same exemption for the tax year. The property owner must occupy the property as the owner's primary residence and the residence homestead exemption cannot be claimed by the property owner on any other property.

Disabled Person Exemption (Tax Code Section 11.13(c) and (d))

Persons under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. Property owners not identified on a deed or other instrument recorded in the applicable real property records as an owner of the residence homestead must provide an affidavit or other compelling evidence establishing the applicant's ownership interest in the homestead. (See Form 50-114-A) An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units. Contact the appraisal district for more information.

Age 65 or Older Exemption (Tax Code Section 11.13(c) and (d))

This exemption is effective Jan. 1 of the tax year in which the property owner becomes age 65. Property owners not identified on a deed or other instrument recorded in the applicable real property records as an owner of the residence homestead must provide an affidavit or other compelling evidence establishing the applicant's ownership interest in the homestead. (See Form 50-114-A) An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units. Contact the appraisal district for more information.

Surviving Spouse of an Individual Who Qualified for Age 65 or Older Exemption (Tax Code Section 11.13(q)):

Surviving spouse of person who qualified for the age 65 or older exemption may receive this exemption if the surviving spouse was 55 years of age or older when the qualifying spouse died. The property must have been the surviving spouse's residence homestead at the time of death and remain the surviving spouse's residence homestead. This exemption cannot be combined with an exemption under 11.13(d).

100 Percent Disabled Veterans Exemption (Tax Code Section 11.131(b))

Property owner who has been awarded a 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the U.S. Department of Veterans Affairs or its successor. Documentation must be provided to support this exemption request.

Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100 Percent Disabled Veteran's Exemption (Tax Code Section 11.131(c) and (d))

Surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.131(b) at the time of his or her death or would have qualified for the exemption if the exemption had been in effect on the date the disabled veteran died) who has not remarried since the death of the veteran. The property must have been the surviving spouse's residence homestead at the time of the veteran's death and remain the surviving spouse's residence homestead.

Donated Residence Homestead of Partially Disabled Veteran (Tax Code Section 11.132(b))

A disabled veteran with a disability rating of less than 100 percent with a residence homestead donated by a charitable organization at no cost or at some cost that is not more than 50 percent of the good faith estimate of the market value of the residence homestead as of the date the donation is made. Documentation must be provided to support this exemption request.

Surviving Spouse of a Disabled Veteran Who Qualified for the Donated Residence Homestead Exemption (Tax Code Section 11.132(c) and (d)):

Surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.132(b) at the time of his or her death) who has not remarried since the death of the disabled veteran and maintains the property as his or her residence homestead.

Surviving Spouse of a Member of Armed Services Killed in Line of Duty (Tax Code Section 11.133(b) and (c))

Surviving spouse of a U.S. armed services member who is killed or fatally injured in the line of duty who has not remarried since the death of the service member. Documentation must be provided to support this exemption request.

Surviving Spouse of a First Responder Killed in the Line of Duty (Tax Code Section 11.134)

Surviving spouse of a first responder who is killed or fatally injured in the line of duty who has not remarried since the death of the first responder. Documentation must be provided to support this exemption request.

Application for Disabled Veteran's or Survivor's Exemption

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

GENERAL INSTRUCTIONS: This application is for use in claiming a property tax exemption pursuant to Tax Code Section 11.22 for property owned by a disabled veteran with a service connected disability, the surviving spouse or child of a qualifying disabled veteran or the surviving spouse or child of an U.S. armed service member who died on active duty. A qualified individual is entitled to an exemption from taxation of a portion of the assessed value of one property the applicant owns and designates. This application applies to property owned on Jan. 1 of this year.

FILING INSTRUCTIONS: You must furnish all information and documentation required by this application so that the chief appraiser is able to determine whether the statutory qualifications for the exemption have been met. This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

APPLICATION DEADLINES: The completed application and supporting documents must be submitted to the appraisal district between Jan. 1 and April 30 of the tax year for which you request the exemption. For good cause shown, the chief appraiser may extend the deadline for filing the application by written order for a single period not to exceed 60 days. The chief appraiser may disapprove the application and request additional information. If the chief appraiser requests additional information, the information must be furnished within 30 days after the date of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the information by written order for a single period not to exceed 15 days. If the chief appraiser denies the application, you may protest that determination to the county appraisal review board under Tax Code Chapter 41.

You may file a late application. For the 2016 tax year and any tax year after that, a late application must be filed no later than five years after the delinquency date for the taxes on the designated property.

DUTY TO NOTIFY: Once this exemption is allowed, an application does not have to be filed annually unless the ownership of the property changes or qualifications for the exemption change. The chief appraiser may require a new application to be filed to confirm current eligibility by sending written notice and an application form. If eligibility ends, the property owner must notify the appraisal office in writing before May 1 after the eligibility ends.

State the tax year(s) for which you are applying for the exemption.

Tax Year(s)

Did the applicant own the property that is the subject of this application on Jan. 1 of the tax year? Yes No

SECTION 1: Property Owner/Applicant

Name of Property Owner

Driver's Licence, Personal I.D. Certificate or Social Security Number*

Physical Address, City, State, ZIP Code

Primary Phone Number (area code and number)

Email Address**

Mailing Address of Property Owner (if different from the physical address provided above):

Mailing Address, City, State, ZIP Code

Are you a Texas resident? Yes No

SECTION 2: Authorized Representative

If you are an individual property owner filing this application on your own behalf, skip to section 3; all other applicants are required to complete section 2.

Please indicate the basis for your authority to represent the property owner in filing this application.

Attorney for property owner Agent for tax matters appointed under Tax Code Section 1.111 with completed and signed Form 50-162

Other and explain basis: _____

SECTION 2: Authorized Representative (continued)

Provide the following information for the individual with the legal authority to act for the property owner in this matter:

Name of Authorized Representative

Title of Authorized Representative

Primary Phone Number (area code and number)

Email Address**

Mailing Address, City, State, ZIP Code

SECTION 3: Property Descriptions

Provide the descriptive information requested below for the designated property that is the subject of this application for exemption under Tax Code Section 11.22.

Physical Address (i.e. street address, not P.O. Box), City, State, Zip Code

Appraisal District Account Number (if known)

Manufactured Home (make, model, and identification number)

Legal Description:

Large empty rectangular box for legal description.

SECTION 4: Type of Exemption and Qualifications

Check the exemption for which you are applying.

- Checkboxes for: Veteran classified as disabled by the Veteran's Administration (VA) or a service branch of the U.S. armed forces; Surviving spouse or child of a deceased disabled veteran; Surviving spouse or child of U.S. armed service member who died on active duty.

Veteran's Name

Branch of Service

Disability Rating

Age

Serial Number

Does the service-connected disability include: ... Loss of use of one or more limbs ... Blindness in one or both eyes

Are you the surviving spouse of a disabled veteran? ... Yes No

If yes, have you remarried? ... Yes No

Are you the surviving spouse of a U.S. armed service member who died on active duty? ... Yes No

Are you a surviving child of a deceased disabled veteran or U.S. armed service member who died on active duty? ... Yes No

If yes, did: The spouse survive the veteran or the U.S. armed service member? ... Yes No

SECTION 4: Type of Exemption and Qualifications (continued)

If yes, are you: Under 18 years of age? Yes No
 Unmarried? Yes No
 Number of qualifying parent's children who are under 18 and unmarried _____

SECTION 5: Additional Documents to be Provided

If the exemption is based on a veteran's disability, attach documentation from the VA or service branch identifying the most recent disability rating.

SECTION 6: Certification and Signature

NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

I, _____, swear or affirm the following:
 Printed Name of Property Owner or Authorized Representative

1. that each fact contained in this application is true and correct;
2. that the property the owner identified in this application meets the qualifications under Texas law for the exemption claimed; and
3. that I have read and understand the Notice Regarding Penalties for Making or Filing an Application Containing a False Statement.

sign here ➔

 Signature of Property Owner or Authorized Representative

 Date

* Disclosure of your social security number (SSN) may be required and is authorized by law for the purpose of tax administration and identification of any individual affected by applicable law. Authority: 42 U.S.C. § 405(c)(2)(C)(i); Tax Code Section 11.43(f). Except as authorized by Tax Code Section 11.48(b), a driver's license number, personal identification certificate number or social security number provided in this application for an exemption filed with your county appraisal district is confidential and not open to public inspection under Tax Code Section 11.48(a).

** An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Council Meeting Date: Regular City Council Meeting May 11, 2022

Agenda Item Cover Sheet

Agenda Item Subject/Title:

Discuss and Take Appropriate Action to have the Tree Board Consider creating an Autumn Tree Planting Event.

Agenda Item Summary:

In Support of getting a Tree City Designation, ask the Tree Board to create an Autumn Tree Planting Event. Ideally, the Tree Planting event will be scheduled with a Woodcreek Day celebration and educational event.

Financial Impact:

The details would need to be worked out regarding how the city would like to proceed by investing in adding to our tree inventory.

Recommendations:

Forward to the Tree Board, so they may begin planning.

Submitted by: Councilmember Chrys Grummert

"The true meaning of life is to plant trees, under whose shade you do not expect to sit."

— *Nelson Henderson*

Where do we plant? Plant a large-growing shade tree directly in your front yard. Street trees along the roads would be our first-choice location. Studies show that this would create natural traffic calming and reduce speeding, among other benefits to our city. (Find where utilities are along streets so tree roots do not create issues)

What do we plant? We want to plant large-growing, native shade trees because they provide far greater benefits than small ornamentals. (Create a list of Native Trees good for along streets) <https://texastreeplanting.tamu.edu/viewalltrees.aspx>

When do we plant? Fall. This allows young trees to become better established because of the cooler weather and the possible Winter rains.

How would we go about this? (ask the Tree Board to come up with a plan) We could encourage residents to plant specific trees in their front yards along our streets, and then offer reimbursement up to a specific amount. Or the Tree Board could create a Tree Planting event, where specific trees are offered to citizens to plant in their yards. (There might be opportunities to gain free or cheap access to tree stock). The event could also offer a tree planting and care guide.

Sample Tree Planting guide and care information.

PRACTICAL INFO FOR TREE PLANTING & TREE CARE

We want to make it easy for you to plant trees.

You can do it! And we don't want the logistics to stop you.

This practical guide will help you through site selection, tree buying, planting, and caring for your young tree, so that it will get established and thrive through a long and beautiful life.

Where will your tree(s) benefit you the most?

Large-growing shade trees provide many benefits wherever you plant them. To cool your house and save on air conditioning, planting them to the southwest of your house is most effective, with south or west excellent choices as well. To minimize pollution runoff entering our streams, plant where the canopies will spread over paved areas, such as our streets.

Distance from structures

Your tree will grow larger than you might imagine. It is best to plant **shade trees 15 or so feet** from any multi-story house, even though the canopy of shade trees can be shaped by early pruning to avoid the house. If you have a ranch or other 1-story house, the shade tree should be 10 feet from the house.

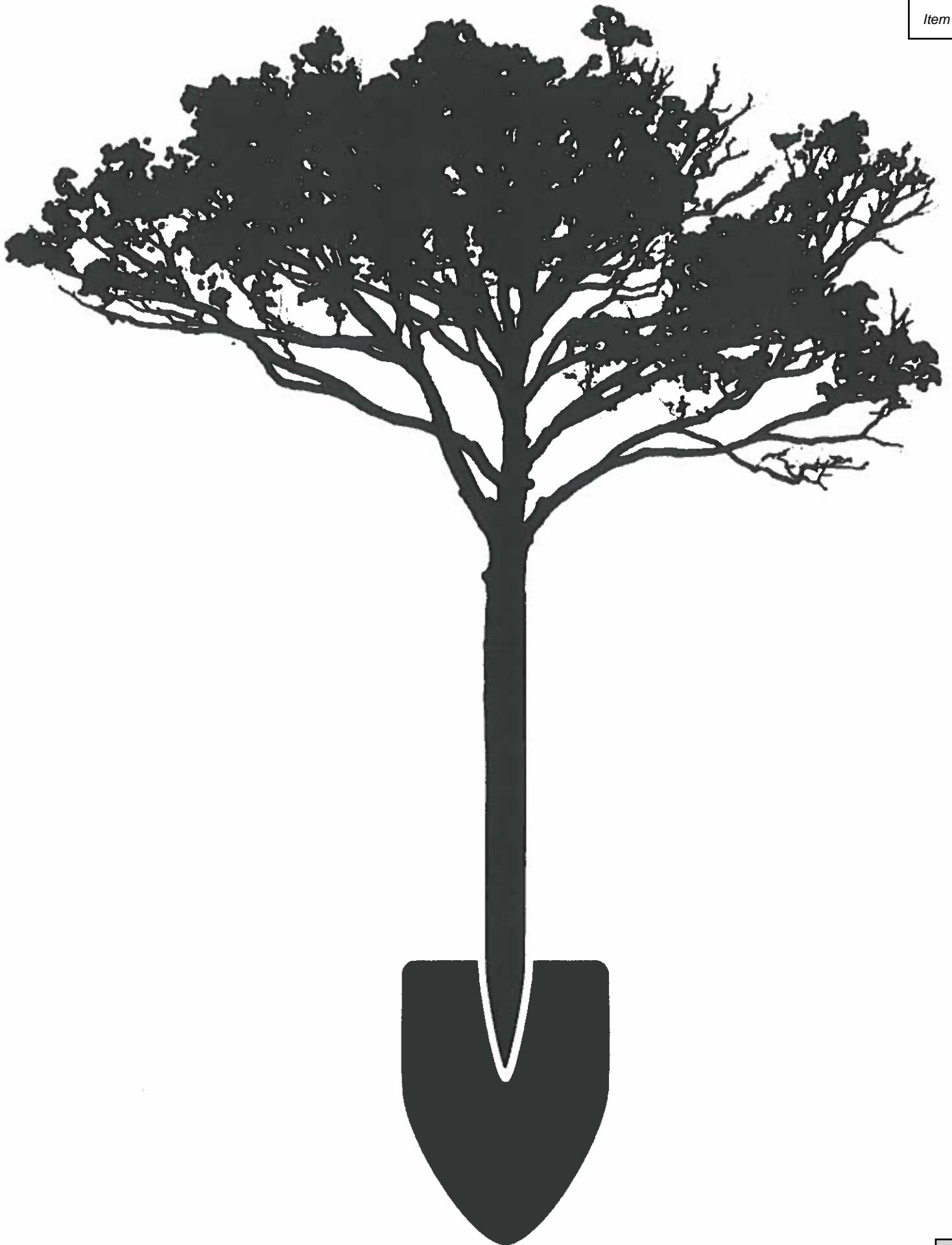
What species to buy? To maximize the benefits and the resilience of our city tree population, the strategy is to plant (1) **diverse** species, (2) **native** species, and (3) wherever space allows, **large-growing** species.

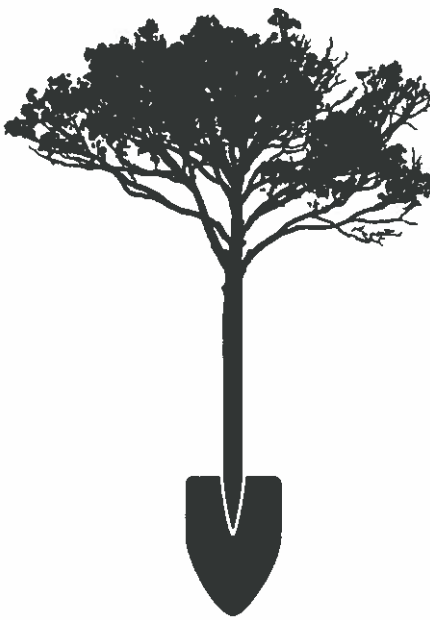
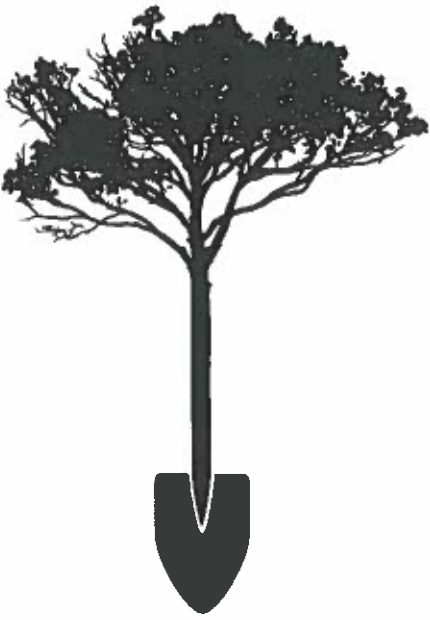
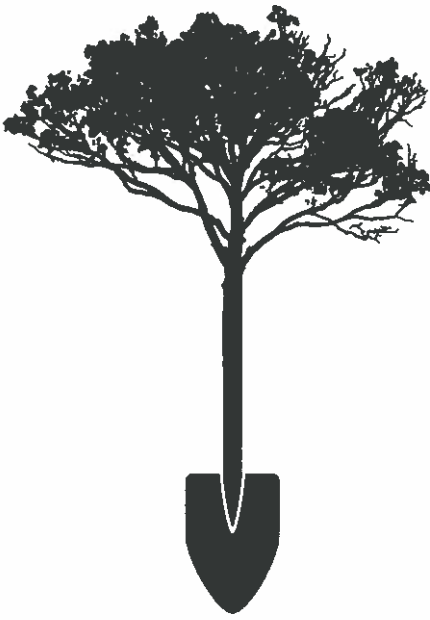
Our recommended shade tree species are: (create list of trees)

When to plant? Fall, when nature generally provides both rain and cooler weather, is the ideal time to get your young tree started.

How to plant? The survival of your tree depends on proper planting. We have put together detailed planting instructions, whether you bought a seedling, a container/potted tree, a bare root tree, or a ball-and-burlap tree. But the **basic planting principles** can be summarized as:

- 1. Dig a WIDE & SHALLOW HOLE**
(*about 1 foot deep; 4 feet wide – see #4 below*)
- 2. Set stakes before** setting the tree.
- 3. BE GENTLE** with the roots and trunk.
- 4. Set the tree straight & NOT TOO DEEP!!**
Keep the root flare visible above soil.
- 5. ASK your LEAD PLANTER**
to CHECK & APPROVE
the depth & straightness of the tree
BEFORE YOU PUT DIRT BACK
into the hole
- 6. If compost is at the site**, mix it into the soil
before filling the hole.





Council Meeting Date: Regular City Council Meeting May 11, 2022

Agenda Item Cover Sheet

Agenda Item Subject/Title:

Discuss and Take Appropriate Action on a Volunteer Beautification Event to Improve the Par View Triangle.

Agenda Item Summary:

Submit the Par View Triangle as the first annual Community Volunteer Beautification event. Council previously approved starting this program. Included in the packet is a map of the area in discussion and previous plans created by a landscape designer and resident of the Par View area.

Financial Impact:

Unknown at this time and would be dependent on a final project plan and what volunteer efforts could be secured.

Recommendations:

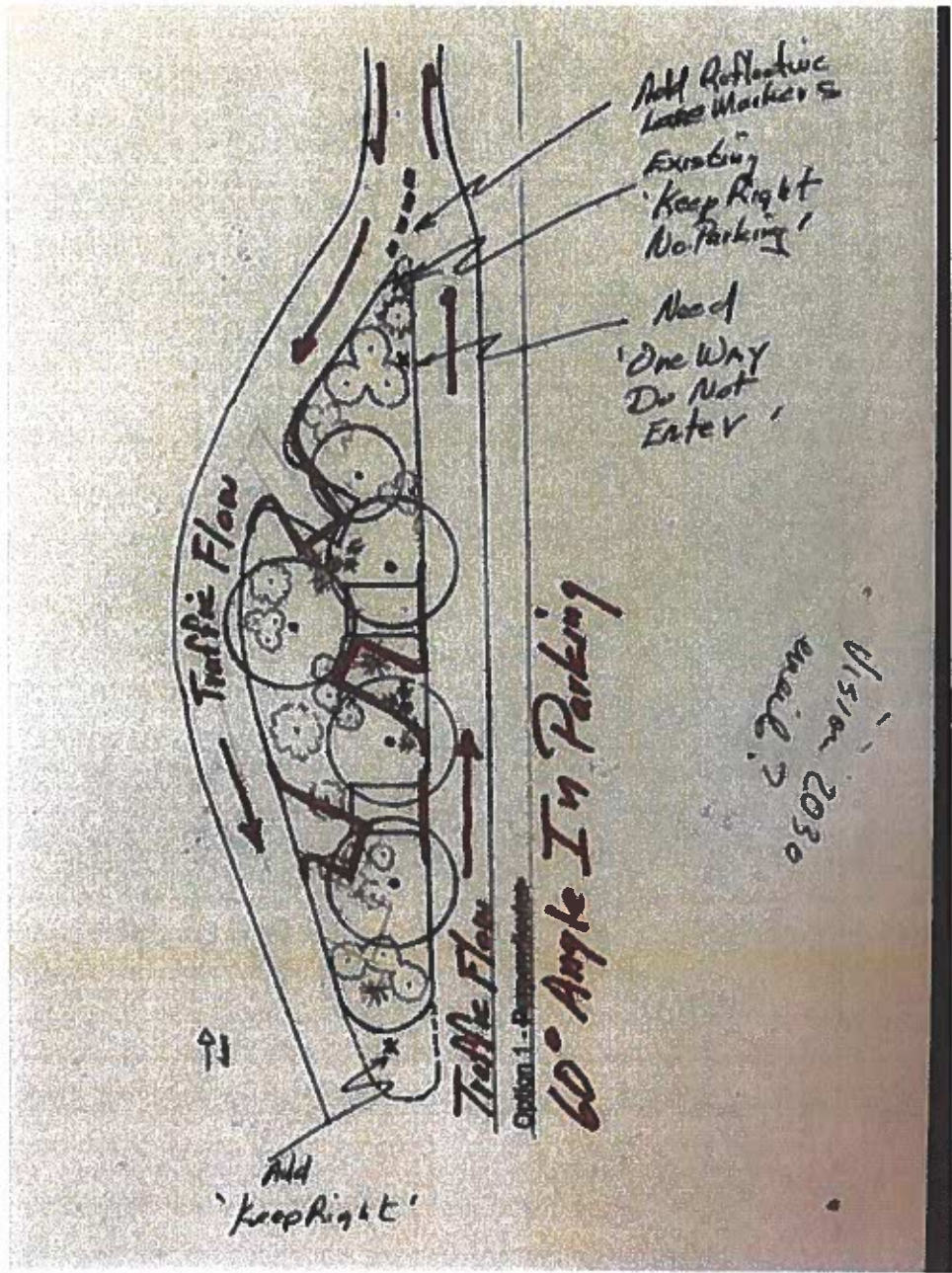
Recommend that Council consider approving Par View Triangle as the first annual Spring Beautification project with the understanding that a final plan and cost estimate will be submitted to Council for approval prior to work being started. This project shall be community led and volunteer driven, but it is being requested that the City be willing to dedicate some funds to the effort at this time.

Submitted by: Councilmember Debra Hines

PAR VIEW TRIANGLE



Located in the middle of the Par View cul-de-sac.



Council Meeting Date: Regular City Council Meeting May 11, 2022**Agenda Item Cover Sheet****Agenda Item Subject/Title:**

Discuss and Take Appropriate Action on the Creation of an Oak Wilt Information Page with an Annual Website Banner for the Months When Trimming Oaks is Prohibited and Require that City Staff Post Signs Stating this Ban at Entrances and Other Appropriate Public Lands During the Restricted Trimming Months.

Agenda Item Summary:

Oak Wilt is a serious concern for all of Central Texas. Woodcreek already has documented and confirmed cases of Oak Wilt. While the fungal spores can spread via roots, there are two other ways it can pass from tree to tree and these both entail making cuts to live wood. The first being, beetles transferring it to fresh cuts on live wood and the other being contaminated tools used on healthy trees. Due to high fungal production in late winter and early spring, combined with increased bug populations, the Texas A&M Forrest Service recommends that there be NO pruning of any species of oak tree from February through June to reduce the risk of spread. The City of Woodcreek has smartly adopted an ordinance to back this recommendation. Further resident education and public messaging will only serve to bolster the efforts to protect the city's collective tree inventory. Additionally, the Texas A&M Forrest Service estimates that documented Oak Wilt can reduce a properties value by 15-20%. With that in mind, adherence to this policy and increased awareness on the topic serves to protect residents' best interests and the value of their assets.

Financial Impact:

Time spent by staff to post the page one time and the banner each year and the cost of the production of signs if none exist already plus their placement each year.

Recommendations:

Recommend that Council move to approve the creation of an Oak Wilt page on the city website; that the annual posting of the website banner occur from February through June; and that the City create and post signs at the entrances, the Triangle, City Hall, and other appropriate public lands to alert residents to this ban on oak trimming each year during the specified months.

Submitted by: Councilmember Debra Hines

Oak Wilt Information

Oak Tree Trimming Prohibited from February 1st until June 30th

Oak wilt disease is caused by an infection of the fungus *Ceratocystis fagacearum*. It has affected millions of trees throughout Texas. In an effort to protect our trees from the deadly oak wilt fungus, from February 1st until June 30th, there is no trimming of Oak trees within Rollingwood city limits. The fine for trimming any oak tree during this time is \$500. If there is an instance of imminent danger from a compromised oak tree, please contact City Hall for guidance or special approval. Again, there is NO trimming of Oak trees from February 1st until June 30th.



Thank you for helping to preserve our beautiful Oak trees.

Texas Oak Wilt Information

For up-to-date information about identification, spread and management of Texas Oak Wilt visit <https://texasoakwilt.org/>

List of vendors that offer oak wilt related services: <https://texasoakwilt.org/getting-help/vendors>

Community Tools: [Introduction to Oak Wilt](#); [Oak Wilt Brochure](#); [Oak Wilt Pruning Calendar](#); [Oak Wilt Presentation](#)

Oak Wilt in Rollingwood

Click [here](#) to find about the City of Rollingwood ordinances related to diseased trees.

[Oak Wilt Trenching Project Information and Timeline](#)

Council Meeting Date: Regular City Council Meeting May 11, 2022**Agenda Item Cover Sheet****Agenda Item Subject/Title:**

Discuss and Take Appropriate Action on the Culture of Safe Driving Program Handout and Opening the Resident Sticker Submission and Voting Process

Agenda Item Summary:

Review the Culture of Safe Driving Program handout and suggest any needed edits. Discuss and plan how to roll out the sticker design competition. Review expected costs and discuss with staff.

Financial Impact:

Unknown at this time. This will depend on the final sticker design and printing process for the handouts.

Recommendations:

Recommend that Council approve with needed edits the Culture of Safe Driving Program Handout and set a plan for the sticker design competition.

Submitted by: Councilmember Debra Hines



Sample Sticker

WE NEED YOU to join the cause to promote safe driving in Woodcreek. Make the pledge and get your FREE sticker today.

Display the sticker proudly on your front windshield in the bottom right corner to show your support.

This sticker lets your community know you are committed to safe driving and serves to remind you to reduce your speeds and stay alert!

The sticker was designed by a Woodcreek resident and voted on by the community.

Go to City Hall and claim your FREE Culture of Safe Driving Sticker today! You can help keep Woodcreek SAFE.

For More Information:

Contact City Hall

512.847.9390

Woodcreek@woodcreektx.gov

www.woodcreektx.gov

Report NON-Emergency Traffic and Speeding Related Issues:

Traffic Safety Task Force

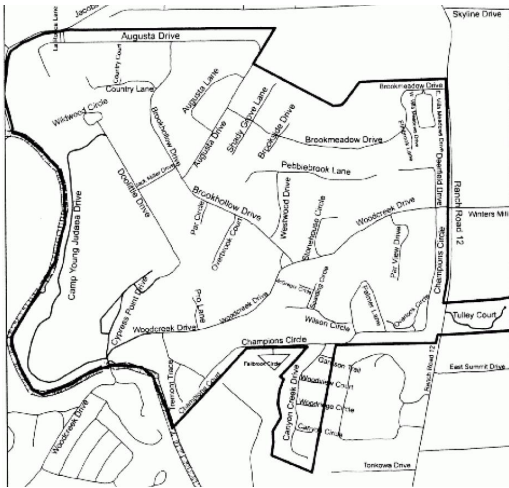
Contact: Brent Pulley at Brent.Pulley@woodcreektx.gov

In the event of an emergency, or reckless driving, please dial 911.



CULTURE OF SAFE DRIVING PROGRAM





City of Woodcreek Street Map

The City of Woodcreek is made up of all residential streets. **The maximum speed limit within the City limits is 25 mph.** Speeding is a traffic safety, pedestrian, and cyclist concern that impacts our whole community.

Our roads see significant travel from members of the greater Wimberley Valley area. It is important that those who travel through Woodcreek understand that this is a residential community and we need drivers to **REDUCE** their **SPEEDS** as they move through our City.

What WE can do to STOP SPEEDING and PROMOTE SAFETY....

Community Awareness

Data indicates that the majority of speeding on local roads is done by drivers who live in the neighborhood. An education program and daily reminders to slow down are essential.

Enhance Enforcement

Enforcement efforts deter speeding and the threat of fines can have a significant impact.

Traffic Calming Devices

Passive reminders to **SLOW DOWN** help force drivers to reduce speeds and pay attention.

Community Involvement

Getting our community to work together and prioritize traffic safety and speed reduction is a key component in effectively addressing this issue.

TAKE THE PLEDGE AND CLAIM YOUR FREE STICKER!

Help raise community awareness, get involved, and do your part in keeping Woodcreek safe.

WOODCREEK SAFE DRIVING PROGRAM PLEDGE:

I commit to driving safely within the City of Woodcreek by reducing my speeds and maintaining alert driving practices in order to protect my fellow community members and lead by example. I will proudly display my sticker on my front windshield in the bottom right corner to show my neighbors that I have made this pledge and to encourage others to join me in this effort to make our community a safer and more unified place.