

CERTIFICATE FOR RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

STATE OF TEXAS §
COUNTY OF HARRIS §
WEST MEMORIAL MUNICIPAL UTILITY DISTRICT §

We, the undersigned officers of the Board of Directors (the "Board") of West Memorial Municipal Utility District, (the "District"), hereby certify as follows:

1. The Board convened in a regular session, open to the public, on the 23rd day of January 2023, and the roll was called of the members of the Board, to-wit:

- | | |
|-----------------|---------------------|
| Kenny Cryar | President |
| Patty Leo | Vice President |
| Elena Vanderloo | Secretary |
| Anna Khan | Assistant Secretary |
| Jerry Wells | Director |

All members of the Board were present, except DIRECTOR KHAN, thus constituting a quorum. Whereupon, among other business, the following was transacted at such meeting:

RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

was duly introduced for the consideration of the Board. It was then duly moved and seconded that such Resolution be adopted; and, after due discussion, such motion, carrying with it the adoption of said Resolution, prevailed and carried by the following vote:

AYES: 4 NOES: Ø


2. A true, full, and correct copy of the aforesaid Resolution adopted at the meeting described in the above and foregoing paragraph is attached to and follows this Certificate; such Resolution has been duly recorded in said Board's minutes of such meeting; the above and foregoing paragraph is a true, full, and correct excerpt from the Board's minutes of such meeting pertaining to the adoption of such Resolution; the persons named in the above and foregoing paragraph are the duly chosen, qualified, and acting officers and members of the Board as indicated therein; each of the officers and members of the Board was duly and sufficiently notified officially and personally, in advance of the time, place, and purpose of such meeting and officers and members consented, in advance, to the holding of such meeting for such purpose; such meeting was open to the public, as required by law, and public notice of the time, place, and purpose of such meeting was given as required by V.T.C.A. Government Code, Chapter 551, as amended.

SIGNED AND SEALED the 23rd day of January 2023.



President, Board of Directors

ATTEST:



Secretary, Board of Directors



RESOLUTION CONCERNING EXEMPTIONS FROM TAXATION

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

WHEREAS, the Board of Directors (the "Board") of West Memorial Municipal Utility District (the "District") has considered the various exemptions which may be granted. NOW THEREFORE,

BE IT RESOLVED BY THE BOARD OF DIRECTORS OF WEST MEMORIAL MUNICIPAL UTILITY DISTRICT THAT:

Section 1. For the tax year 2023, the Board hereby exempts from ad valorem taxation by the District Forty Thousand Dollars (\$40,000) of the appraised value of residence homesteads of individuals who are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance or are sixty-five (65) years of age or older, as authorized by, and in accordance with the provisions of, Article 8, Section 1-b (b), Texas Constitution, as amended, and Section 11.13 of the Tax Code, as amended. No person may claim both exemptions, but a person qualifying for both may choose either.

Section 2. For the tax year 2023, the Board has considered and hereby adopts a general residence homestead exemption as authorized by Article 8, Section 1-b (e), Texas Constitution, as amended, and Section 11.13 of the Tax Code, as amended. Twenty percent (20%) of the appraised value of residence homesteads shall be exempt from ad valorem taxation in accordance with the provisions of such laws; provided, however, that no such exemption shall be less than Five Thousand Dollars (\$5,000). A person claiming an exemption under Section 1 above may also claim a general residence homestead exemption.

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

PASSED AND ADOPTED this 23 day of JANUARY, 20 .

District

West Memorial Municipal Utility



President, Board of Directors

ATTEST:



Secretary, Board of Directors

