

**RESOLUTION ADOPTING AN EXEMPTION FROM TAXATION OF A PORTION OF  
THE APPRAISED VALUE OF RESIDENTIAL HOMESTEADS AND RESIDENTIAL  
HOMESTEADS OF INDIVIDUALS WHO ARE DISABLED OR 65 OR OLDER**

THE STATE OF TEXAS                   §  
  §  
COUNTIES OF TRAVIS               §  
AND WILLIAMSON                   §

**WHEREAS**, North Austin Municipal Utility District No. 1 (the “*District*”) is a political subdivision of the State of Texas, created and operating under Chapters 49 and 54, *Texas Water Code*; and

**WHEREAS**, under Section 11.13(n), *Texas Tax Code*, the District is authorized to adopt an exemption from taxation of a portion of the appraised value of residential homesteads; and

**WHEREAS**, under Section 11.13(d), *Texas Tax Code*, the District is authorized to adopt certain exemptions from taxation of a portion of the appraised value of residential homesteads located within the District of individuals who are disabled or 65 or older; and

**WHEREAS**, on March 20, 2019, the Board of Directors of the District (the “*Board*”) adopted a Resolution Adopting an Exemption from Taxation of a Portion of the Appraised Value of Residential Homesteads of Individuals Who Are Disabled or 65 or Older (the “*Original Resolution*”); and

**WHEREAS**, it is the opinion of the Board that it is in the best interests of the District and its residents that: (i) a portion of the appraised value of residential homesteads be exempted from taxation by the District; and (ii) the District’s exemption from taxation by the District for a portion of the appraised value of residential homesteads of individuals who are disabled or 65 or older be increased.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD THAT:**

**Section 1.** As used in this Resolution, the term “residence homestead” will have the meaning set forth in Section 11.13(j)(1), *Texas Tax Code*.

**Section 2.** An individual is entitled to an exemption from taxation by the District of 5% of the appraised value of his or her residence homestead. If this percentage produces an exemption in a tax year of less than \$5,000 when applied to a particular residence homestead, the individual is entitled to an exemption of \$5,000 of the appraised value of his or her residence homestead.

**Section 3.** An individual who is disabled, as defined in Section 11.13(m)(1), *Texas Tax Code*, is entitled to an exemption from taxation by the District of \$40,000 of the appraised value of his or her residence homestead.

**Section 4.** An individual who is 65 or older is entitled to an exemption from taxation by the District of \$25,000 of the appraised value of his or her residence homestead.

**Section 5.** Pursuant to Section 1-b(b) of Article 8 of the Texas Constitution and Section 11.13(h), *Texas Tax Code*, an eligible person who is 65 or older and disabled, as defined

in Section 11.13(m)(1), *Texas Tax Code*, may not receive both a disabled and elderly residence homestead exemption in the same year, but may choose either.

**Section 6.** This Resolution supersedes the Original Resolution and any and all other prior resolutions relating to tax exemptions adopted by the Board.

**Section 7.** The attorney for the District is hereby directed to file a copy of this Resolution in the official records of the District, and with the Travis Central Appraisal District, the Williamson Central Appraisal District, the Travis County Tax Assessor/Collector, and the Williamson County Tax Assessor/Collector.

[SIGNATURE PAGE FOLLOWS]

ADOPTED this 29<sup>th</sup> day of February, 2024.

(SEAL)



**NORTH AUSTIN MUNICIPAL  
UTILITY DISTRICT NO. 1**

*Don Conklin*

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Don Conklin, President  
Board of Directors

ATTEST:

*Diana Christiano*  
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Diana Christiano, Secretary  
Board of Directors

**CERTIFICATE FOR RESOLUTION**

THE STATE OF TEXAS                   §  
  §  
COUNTIES OF TRAVIS                 §  
AND WILLIAMSON                     §

The undersigned officer of the Board of Directors (the “Board”) of North Austin Municipal Utility District No. 1 hereby certifies as follows:

1. The Board of North Austin Municipal Utility District No. 1 convened in special session on the 29<sup>th</sup> day of February, 2024, at the Rattan Creek Community Center, 7617 Elkhorn Mountain Trail, Austin, Texas, and the roll was called of the duly-constituted officers and members of the Board, to wit:

- |                  |   |   |
|------------------|---|---|
| Don Conklin      | - | President                               |
| Jo R. Jones      | - | Vice President                          |
| Diana Christiano | - | Secretary                               |
| Kim Roche-Green  | - | Treasurer/Assistant Secretary           |
| Rachel Beaulieu  | - | Assistant Secretary/Assistant Treasurer |

and all of said persons were present, thus constituting a quorum. Whereupon, among other business, the following was transacted at the meeting:

**RESOLUTION ADOPTING AN EXEMPTION FROM TAXATION OF A PORTION OF THE APPRAISED VALUE OF RESIDENTIAL HOMESTEADS AND RESIDENTIAL HOMESTEADS OF INDIVIDUALS WHO ARE DISABLED OR 65 OR OLDER**

was introduced for the consideration of the Board. It was then duly moved and seconded that the Resolution Adopting an Exemption from Taxation of a Portion of the Appraised Value of Residential Homesteads and Residential Homesteads of Individuals Who Are Disabled or 65 or Older (“Resolution”) be adopted, and, after due discussion, the motion, carrying with it the adoption of the Resolution, prevailed and carried by majority of the Board.

2. A true, full and correct copy of the Resolution adopted at the meeting described in the above paragraph is attached to this certificate; the Resolution has been duly recorded in the Board’s minutes of the meeting; 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 the aforesaid meeting and that the Resolution would be introduced and considered for adoption at the meeting, and each of the officers and members consented, in advance, to the holding of the meeting for such purpose; the meeting was open to the public as required by law; and public notice of the time, place and subject of the meeting was given as required by Chapter 551 of the Government Code, as amended, and Section 49.063 of the Texas Water Code, as amended.



SIGNED AND SEALED the 8<sup>th</sup> day of March, 2024.

(SEAL)



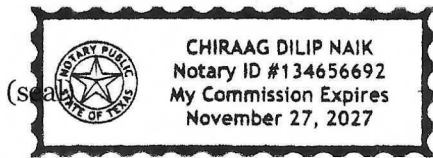
*Diana Christiano*

Diana Christiano, Secretary  
Board of Directors

THE STATE OF TEXAS §

COUNTY OF WILLIAMSON §

This instrument was acknowledged before me on March 8, 2024, by Diana Christiano, Secretary of the Board of Directors of North Austin Municipal Utility District No. 1, on behalf of said District.



*Chiraag Dilip Naik*

Notary Public Signature