

TIMPSON CITY COUNCIL RESOLUTION NO. 99-04-20

STATE OF TEXAS)

COUNTY OF SHELBY)

JOINT RESOLUTION OF THE CITY COUNCIL OF THE CITY OF TIMPSON,
TEXAS, TO ADOPT a twenty percent (20%) optional homestead
exemption.

WHEREAS, Section 11.13(n) of the Texas Property Tax Code
That in addition to any other exemptions provide by the tax code, an
individual is entitled to an exemption from taxation by a taxing unit of
a percentage of the appraised value of his residence homestead if the
exemption is adopted by the governing body of the taxing unit before May
1 of any tax year.

WHEREAS, the City Council of the City of Timpson, a municipality
of Texas, desires to adopt a twenty percent (20%) optional homestead
exemption in accordance with Section 11.13 of the Texas Property Tax
Code:

WHEREAS, it has been determined that it is in the best interest of
the Citizens of Timpson to have this resolution adopted;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF
TIMPSON, TEXAS that a twenty percent (20%) optional homestead exemption
is adopted.

PASSED AND APPROVED, by the City Council of the City of Timpson,
Texas, this 20th day of April 1999.



DOUGLAS McDONALD
Mayor

Attest:



HILDA PENA
City Secretary



CERTIFICATE OF CITY SECRETARY


THE STATE OF TEXAS)

COUNTY OF SHELBY)

CITY OF TIMPSON)

I, Hilda Pena, the duly appointed City Secretary in and for the City of Timpson, Texas, a municipal corporation duly organized and existing under and by virtue of the laws of the State of Texas, do certify that the above, foregoing and attached is a true, accurate, and correct copy of the original Resolution No. 99-04-20 of the said City of Timpson, Texas, adopted by the City Council of the said City of Timpson, Texas, on the 20th day of April 1999, which is duly recorded in the official minutes of said meeting.

WITNESS MY HAND AND SEAL OF SAID CITY, this the 20th day of April 1999.


Hilda Pena, City Secretary
City of Timpson, Texas

SHELBY COUNTY APPRAISAL DISTRICT
5907 LOOP 500
CENTER, TEXAS 75935

ROBERT N. PIGG
CHIEF APPRAISER

TELEPHONE:
(409) 598-6171

March 24, 1999

Honorable Douglas McDonald
City of Timpson
Post Office Box 369
Timpson, Texas 75975

Dear Mayor McDonald:

Enclosed for your review is an excerpt from the *Texas Property Tax Code* pertaining to the optional homestead exemption.

For the past several years, each taxing unit in Shelby County has granted a twenty percent (20%) optional exemption.

I would appreciate it very much if you would advise the appraisal district office by May 5 if your taxing unit is going to allow the optional exemption or if it is not.

Sincerely,



Robert N. Pigg
Chief Appraiser

Texas Property Tax Code

Section 11.13 (n)

In addition to any other exemptions provided by this section, an individual is entitled to an exemption from taxation by a taxing unit of a percentage of the appraised value of his residence homestead if the exemption is adopted by the governing body of the taxing unit before May 1 in the manner provided by law for official action by the body. If the percentage set by the taxing unit produces an exemption in a tax year of less the \$5,000 when applied to a particular residence homestead, the individual is entitled to an exemption of \$5,000 of the appraised value. The percentage adopted by the taxing unit may not exceed 20 percent.