

Titus County Commissioners' Court Mt. Pleasant, Texas

RESOLUTION No. 2022-04

BE IT REMEMBERED THAT THE TITUS COUNTY COMMISSIONERS' COURT met in a Regular Session September 12th, 2022 and approved Resolutions for the 2022 tax year; and

RESOLVED to allow a discount to the property owners of Titus County for the early payment of property taxes for the 2022 tax year in accordance with **Section 31.05** of the Property Tax Code. The rate of discount is 3% if paid in the month of October, 2022; 2% if paid in November, 2022; and 1% if paid in December, 2022;

RESOLVED to allow a 20% exemption on the value of homesteads in Titus County for purposes of county property tax for the tax year 2022 in accordance with **Section 11.13**, but not less than \$5,000.00;

RESOLVED that the Property Tax Code permits an exemption of an additional amount on all homesteads in Titus County owned by persons 65 years of age or older in determining the amount of property tax due for the 2022 tax year in accordance with **Section 11.13**. This amount has been \$15,000.00;

RESOLVED that persons under age 65 who are 100% disabled, according to Social Security records, are hereby granted an additional exemption of \$10,000.00 on their homestead for the tax year 2022 in accordance with **Section 11.13 D**;

RESOLVED that the Property Tax Code permits a governing body to adopt a tax freeze for persons 65 years of age or older on their homestead in accordance with **Section 11.261**;

APPROVED by the COMMISSIONERS' COURT OF TITUS COUNTY, TEXAS on the 12th day of September, 2022.

HASENT
Brian P. Lee, County Judge

Jeff Parchman, Commissioner Precinct 1

Dana Applewhite, Commissioner Precinct 3

John Fitch, Commissioner Precinct 2

Jimmy Parker, Commissioner Precinct 4





MELISSA STEVENS

Titus County Tax Assessor - Collector 110 S Madison Ave Suite A & B Mt. Pleasant, Texas 75455 Vehicle Reg: 903-577-6710 Tax Dept: 903-577-6712 Fax: 903-577-6714

September 7, 2022

Titus County Commissioners Court

100 West First Street

Mount Pleasant, Texas 75455

Resolutions are needed for the following section numbers for the 2022 tax year.

Discounts for early payments -

3% - October; 2%- November; 1%-December

These are for the 2022 tax year.

Section 31.05 of the Property Tax Code

Homestead of 20% exemption as allowed by state law for the 2022 tax year, but not less than \$5,000.00. Section 11.13 of the Property Tax Code

The Property Tax Code permits an exemption of an additional amount to those over 65 years of age on their homestead. Commissioners Court has been granting \$15,000.00. This would apply to the 2022 tax year.

Section 11.13 of the Property Tax Code

Persons under 65 years of age, who are 100% disabled, according to Social Security records, an exemption of \$10,000 on their homestead for the 2022 tax year.

Section 11.13D of the Property Tax Code

The Property Tax Code permits a governing body to adopt a tax freeze for persons 65 years of age or older on their homesteads. This would apply to the 2022 tax year.

Section 11.261

These are the same exemptions granted by Titus County in previous years.

I need a copy of these resolutions as soon as possible for processing the 2022 tax roll.

Thank you.

Melissa Stevens

Titus County Tax Assessor-Collector