

STATE OF TEXAS  
COUNTY OF POLK

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**Order Designating Additional Residence Homestead Exemption  
for Individuals Residing in Polk County**

**WHEREAS**, Section 11.13 of the Texas Property Tax Code authorizes a taxing unit to adopt a residence homestead exemption from taxation not to exceed twenty percent (20%) of the value of the homestead; if the percentage set by the taxing unit 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.

**NOW, THEREFORE, BE IT**


**ORDERED** by the Polk County Commissioners Court affirms the homestead tax exemption set forth below for residents of Polk County, Texas, who qualify for such exemptions, in accordance with Section 11.13 of the Property Tax Code, State of Texas; and be it further

**ORDERED** that the voluntary percentage homestead tax exemption granted each qualified resident owner of a homestead exemption from ad valorem taxation an amount equal to twenty percent (20%) of the appraised value, but not less than \$5,000 of the residence homestead, for tax year 2023. The additional residence homestead exemption automatically renews each year if not rescinded by July 1 in the manner provided by law for official action by the body.

**PASSED, APPROVED, AND ADOPTED** this 28<sup>th</sup> day of March, 2023

POLK COUNTY COMMISSIONERS COURT

By   
Judge Sydney Murphy,  
County Judge

ATTEST: 

Schelana Hock,  
County Clerk

Those Voting Aye Were:

Guylene Robertson  
Mark DuBose  
Milt Purvis  
Jerry Cassity  
Sydney Murphy

Those Voting Nay Were:

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