

Texas Homestead Exemption



RESIDENCE HOMESTEAD EXEMPTION FREQUENTLY ASKED QUESTIONS

Property Owners eligible for the homestead exemption must have owned and occupied the residence as of January 1st of the current tax year. Also, the property must be a primary residence, and owners are eligible for only one homestead exemption if they own more than one property. Applicants must attach a copy of their driver license or state-issued personal identification certificate. The address listed on your driver license or state-issued personal identification certificate must correspond to the address of the property for which an exemption is claimed in this application. In certain cases, you may be exempt from these requirements or the chief appraiser may waive the requirements. A homestead may include up to 20 acres of land that are part of the residential use or occupancy of a home.

The residential homestead exemption filing deadline is April 30th each year.

Do I, as a homeowner, get a break from property taxes?

You may apply for homestead exemptions on your principal residence. Homestead exemptions remove part of your home's value from taxation, so they lower your taxes.

For example, your home is appraised at \$100,000, and you qualify for a \$25,000 exemption (this is the amount mandated for school districts), you will pay school taxes on the home as if it was worth only \$75,000. Taxing units have the option to offer a separate exemption of up to 20 percent of the total value.

Do all homes qualify for homestead exemptions?

No, only a homeowner's principal residence qualifies. To qualify, a home must meet the definition of a residence homestead: The home's owner must be an individual (for example: not a corporation or other business entity) and use the home as his or her principal residence on January 1 of the tax year. If you are age 65 or older, or disabled, the January 1 ownership and residency are not required for the age 65 or disabled homestead exemption.

What is a homestead?

A homestead can be a separate structure, condominium or a manufactured home located on owned or leased land, as long as the individual living in the home owns it. A homestead can include up to 20 acres, if the land is owned by the homeowner and used for a purpose related to the residential use of the homestead.

What homestead exemptions are available?

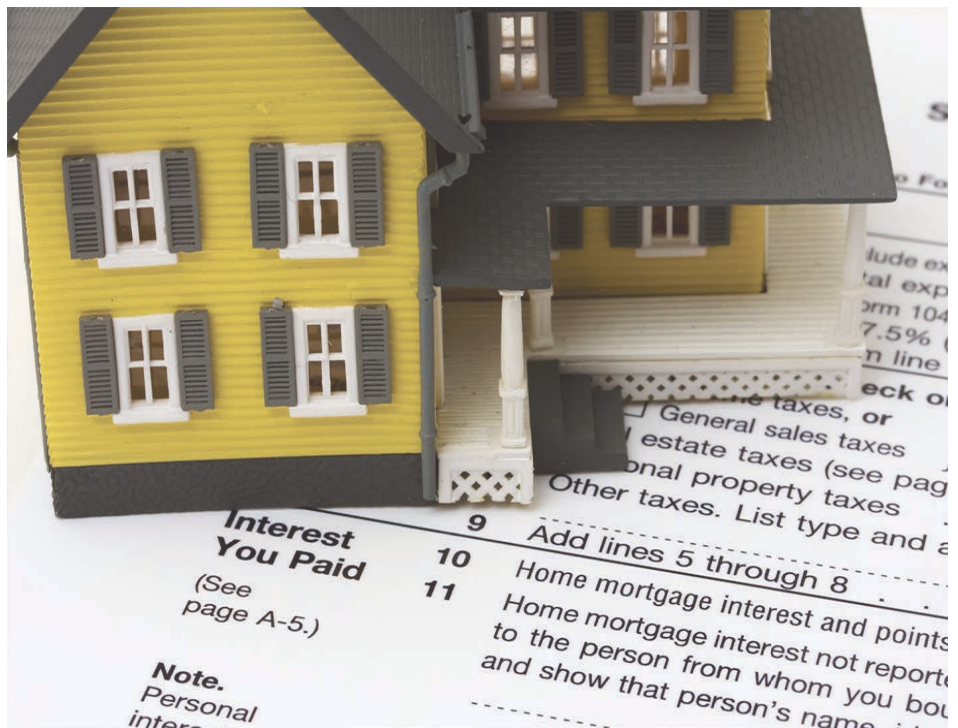
There are several types of exemptions you may receive.

School taxes: All residence homestead owners are allowed a \$25,000 homestead exemption from their home's value for school taxes.

County taxes: If a county collects a special tax for farm-to-market roads or flood control, a residence homestead is allowed to receive a \$3,000 exemption for this tax. If the county grants an optional exemption for homeowners age 65 or older or disabled, the owners will receive only the local-option exemption

disabled residence homestead owners qualify for a \$10,000 homestead exemption for school taxes, in addition to the \$25,000 exemption for all homeowners. If the owner qualifies for both the \$10,000 exemption for age 65 or older homeowners and the \$10,000 exemption for disabled homeowners, the owner must choose one or the other for school taxes. The owner cannot receive both exemptions.

Optional percentage exemptions: Any taxing unit, including a city, county, school, or special district, may offer an exemption of up to 20 percent of a home's value. But, no matter what the percentage is, the amount of an optional exemption cannot be less than \$5,000. Each taxing unit decides if it will offer the exemption and at what percentage. This percentage exemption is added to any other home exemption for which an owner qualifies. The taxing unit must decide before July 1 of the tax year to offer this exemption.



Optional age 65 or older or disabled exemptions: Any taxing unit may offer an additional exemption amount of at least \$3,000 for taxpayers age 65 or older and/or disabled.

How do I get a general \$25,000 homestead exemption?

You may file an Application for Residential Homestead Exemption with your appraisal district for the \$25,000 homestead exemption up to two years after the taxes on the homestead are due. Once you receive the exemption, you do not need to reapply unless the chief appraiser sends you a new application. In that case, you must file the new application. If you should move or your qualification ends, you must inform the appraisal district in writing before the next May 1st. A list of appraisal district addresses and phone numbers is available online.

What is the deadline for filing for a homestead exemption?

You may file for any homestead exemption up to two years after the delinquency date. The delinquency date is normally February 1st.

May I continue to receive the residence homestead exemption on my home if I move away temporarily?

If you temporarily move away from your home, you may continue to receive the exemption if you do not establish a principal residence elsewhere, you intend to return to the home, and you are away less than two years. You may continue to receive the exemption if you do not occupy the residence for more than two years only if you are in military service serving inside or outside of the United States or live in a facility providing services related to health, infirmity or aging.

If I own only 50 percent of the home I live in, do I qualify for the residence homestead exemption on the home?

Yes. However, if you qualify for a homestead exemption and are not the sole owner of the property to which the homestead exemption applies, the exemption you receive is based on the interest you own. For example, if you own a 50 percent interest in a homestead, you will receive only one-half, or \$12,500, of a \$25,000 homestead offered by a school district.

Age 65 or Older or Disabled Persons

For persons age 65 or older or disabled, Tax Code Section 11.13(c) requires school districts to offer an additional \$10,000 residence homestead exemption and Tax Code Section 11.13(d) allows any taxing unit the option to decide locally to offer a separate residence homestead exemption. This local option exemption cannot be less than \$3,000.

To qualify for the age 65 or older local option exemption, the owner must be age 65 or older and live in the house. If the age 65 or older homeowner dies, the surviving spouse may continue to receive the local option exemption if the surviving spouse is age 55 or older at the time of death and lives in and owns the home and applies for the exemption.

A disabled person must meet the definition of disabled for the purpose of receiving disability insurance benefits under the Federal Old-Age, Survivors and Disability Insurance Act.

A person who qualifies as both age 65 or older and disabled does not qualify for both, but must choose which exemption to claim.

VETERANS

Tax Code Section 11.22 provides partial exemptions for any property owned by disabled veterans and surviving spouses and children of deceased disabled veterans and Tax Code Section 11.132 provides a partial exemption for residence homesteads donated to disabled veterans by charitable organizations that also extends to surviving spouses who have not remarried. The amount of exemption is determined according to percentage of service-connected disability. More information on the amount of the exemption can be found in the FAQ- Disabled Veterans Exemption.

Tax Code Section 11.131 entitles a disabled veteran who receives 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability to a total property tax exemption on the veteran's residence homestead.

This exemption extends to a surviving spouse who was married to a disabled veteran who qualified or would have qualified for this exemption if it has been in effect at the time of the veteran's death provided: the surviving spouse has not remarried; the property was the residence homestead of the surviving spouse when the veteran died and; the property remains the residence homestead of the surviving spouse.

Tax Code Section 11.133 entitles a surviving spouse of a member of the U.S. armed services killed in action to a total property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.

How do I qualify for the 100 percent disabled veteran's residence homestead exemption?

You can find out if you qualify and how to apply for the exemption under Tax

Code Section 11.131 in the 100 Percent Disabled Veterans FAQ.

What is the deadline for filing for a homestead exemption?

You may file for any homestead exemption up to two years after the delinquency date. The delinquency date is normally Feb. 1. If you are age 65 or older or disabled, you qualify for the exemption on the date you become age 65 or become disabled. To receive the exemption for that year, age 65 or older or disabled homeowners must apply for the exemption no later than one year from the date you qualify or two years after the delinquency date, whichever is later. If you miss the deadline you may apply for the following year.

Is the disabled veteran's exemption the same as the disabled person's exemption?

No. To receive a disabled veteran exemption, you must either be a veteran who was disabled while serving with the U.S. armed forces or the surviving spouse or child (under age 18 and unmarried) of a disabled veteran or of a member of the armed forces who was killed while on active duty. You must be a veteran of the U.S. armed forces who is classified as disabled by the Veteran's Administration or the armed services branch in which you served and have a service-connected disability. The disabled veteran must be a Texas resident and must choose one property to receive the exemption.

What is the amount of the disabled veteran's exemption?

The exemption amount that a qualified disabled veteran receives depends on the veteran's disability rating from the branch of the armed service.

Disability Exemption

Disability Rating	Exemption Amount Up To
10% to 29%	\$5,000 from the property's value
30% to 49%	\$7,500 from the property's value
50% to 69%	\$10,000 from the property's value
70% to 100%	\$12,000 from the property's value

A disabled veteran may also qualify for an exemption of \$12,000 of the assessed value of the property if the veteran is age 65 or older with a disability rating of at least 10 percent; totally blind in one or both eyes; or has lost use of one or more limbs.

May I file for a disabled veteran's exemption after the deadline has passed?

Yes. The deadline for filing for a disabled veteran's exemption is between January 1 and April 30 of the tax year. However, you may file for a disabled veteran's exemption up to one year from the delinquency date. To file for a disabled veteran's exemption, you must complete the Application for Disabled Veteran's or Survivor's Exemptions (PDF) form and submit it to the appraisal district in which the property is located.

If my house was donated by a charitable organization am I still eligible for the disabled veteran's exemption?

A disabled veteran is allowed an exemption equal to his or her disability rating (if rating less than 100 percent) on residence homestead donated by charitable organization. The same percentage exemption extends to the surviving spouse, if the surviving spouse has not remarried, the property was the surviving spouse's homestead when the disabled veteran died and remains his or her residence homestead.

If my spouse died while serving in the United States military, do I qualify for an exemption?

A surviving spouse of a member of the U.S. armed services killed in action is allowed a total property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.

May I use my Department of Public Safety personal identification certificate or driver's license for proof of my disability rating?

No, these forms of identification are not satisfactory proof of disability rating for property tax exemptions purposes.

<https://comptroller.texas.gov/taxes/property-tax>