

**REGULAR HOMESTEAD EXEMPTION**

<b><u>SCHOOL:</u></b>	<b>(LOCAL) 20% OR AT LEAST \$5000 PLUS (STATE MANDATE) \$25000</b>
<b><u>COUNTY:</u></b>	<b>(LOCAL) 20% OR AT LEAST \$5000</b>
<b><u>LATERAL ROAD:</u></b>	<b>(LOCAL) 20% OR AT LEAST \$5000 PLUS (STATE MANDATE) \$3000</b>
<b><u>CITY:</u></b>	<b>(LOCAL) 20% OR AT LEAST \$5000</b>

**MUST BE JANUARY 1<sup>ST</sup> OWNERS AND LIVING THERE ON JANUARY 1<sup>ST</sup>. ALSO, MUST BE THE PRINCIPAL PLACE OF RESIDENCE AND DOES NOT HAVE A HOMESTEAD ON ANY OTHER PROPERTY.**

- 1. CAN FILE NO LATER THAN 2 YEARS AFTER DELINQUENCY DATE.**
- 2. SINCE JANUARY 2004 (TEMPORARILY AWAY) LESS THAN TWO YEARS FOR HOMESTEAD EXCEPT FOR HEALTH FACILITY OR MILITARY SERVICE.**

**OVER-65 HOMESTEAD EXEMPTION**

- A. SCHOOL: \$10000 (STATE MANDATE) WITH TAX CEILING.**
  - 1. EXEMPTION IS FOR ALL YEAR EVEN IF THEY TURN 65 DURING THE YEAR**
  - 2. DOES NOT HAVE TO BE JAN 1<sup>ST</sup> OWNER OR LIVING THERE JAN 1<sup>ST</sup>**
  - 3. CAN TRANSFER TAX CEILING TO AND/OR FROM ANOTHER HOMESTEAD PROPERTY**
  - 4. CAN PAY IN INSTALLMENTS**
  - 5. CAN DEFER PAYING TAXES BUT INTEREST STILL ACCRUES.**
  - 6. AGE 55 OR OLDER SURVIVING SPOUSE CAN RETAIN THE DECEASED SPOUSE'S EXEMPTION OR TRANSFER THE TAX CEILING TO ANOTHER HOME ANYWHERE IN TEXAS.**
- B. COUNTY: \$30,000 (LOCAL) WITH TAX CEILING (NEW FOR 2004) FREEZE IN 2005**
  - 1. ALL OF THE ABOVE APPLIES FOR THE OA 65 EXCEPT TO TRANSFER TAX CEILING, IT HAS TO BE TO ANOTHER IN THE SAME TAXING UNIT.**
- C. LATERAL ROAD: \$30,000 (LOCAL) WITH THE SAME REQUIREMENTS AS COUNTY OA-65**
- D. CITY: \$5000 (LOCAL) FREEZE IN 2006**
- E. FIRE DISTRICT 1 & 2 ONLY: \$30,000**

**DISABILITY EXEMPTION:**

- A. SCHOOL: \$10,000 (STATE MANDATE)**
  - 1. APPLIES ON TO HOMESTEAD ACCOUNTS WITH TAX CEILING (NEW 2004). WITH CEILING SET AT 2003 SCHOOL TAX BILL ON HOMESTEAD, QUALIFIED ON OR BEFORE JANUARY 1<sup>ST</sup> 2003. DISABLED HOMEOWNERS WHO QUALIFY THEIR HOMES IN 2004 OR THEREAFTER SET THEIR TAX CEILING BASED ON THE AMOUNT THEY PAY IN THE YEAR IN WHICH THEY FIRST QUALIFY.**
  - 2. CAN QUALIFY ANYTIME DURING THE YEAR (NEW 2004)**
  - 3. TO TRANSFER DP, OWNER MUST HAVE QUALIFIED THE FORMER HOME FOR A DP EXEMPTION FOR A TAX YEAR BEGINNING ON OR AFTER JAN 1<sup>ST</sup> 2003.**
  - 4. DP CAN DEFER PAYING TAXES BUT INTEREST STILL ACCRUES OR THEY CAN PAY INSTALLMENTS.**
- B. COUNTY: \$10,000 (STATE MANDATE)**

- 1. ALL OF THE ABOVE DP EXEMPTIONS APPLY FOR THE COUNTY EXCEPT TO TRANSFER DP; IT HAS TO BE APPLIED TO THEIR HOME IN THE SAME TAXING UNIT.**

**C. LATERAL ROAD: SAME AS COUNTY**

**VETERAN'S DISABILITY: APPLIES TO SCHOOL, COUNTY, & CITY MUST BE A TEXAS RESIDENT. CAN BE APPLIED ON ANY ONE PROPERTY YOU OWN JAN 1<sup>ST</sup>.**

**1. BASED ON PERCENT OF DISABILITY**

<b>DV1 10%-30% \$5000</b>	<b>DV3 51%-70% \$10,000</b>
<b>DV2 31%-50% \$7500</b>	<b>DV4 71%-100% \$12,000</b>
<b>AGE 65 WITH 10%-100%</b>	<b>\$12,000</b>

**DISABLED VETERAN HOMESTEAD:**

- 1. A DISABLED VETERAN WHO RECEIVED FROM THE UNITED STATES DEPARTMENT OF VETERANS AFFAIRS OR ITS SUCCESSOR 100% DISABILITY COMPENSATION DUE TO SERVICE-CONNECTED DISABILITY AND A RATING OF 100% DISABLED OR OF INDIVIDUAL UNEMPLOYABILITY IS ENTITLED TO THE EXEMPTION.**
- 2. THE SURVIVING SPOUSE OF A DISABLED VET WHO QUALIFIED FOR AN EXEMPTION WHEN VETERAN DIED IS ENTITLED TO EXEMPTION IF THEY HAVE NOT REMARRIED AND PROPERTY WAS RESIDENCE HS WHEN VETERAN DIED AND REMAINS HS. IF IT IS A DIFFERENT HOME, THEY WOULD QUALIFY IN AN AMOUNT EQUAL TO THE DOLLAR AMOUNT OF THE EXEMPTION FROM FORMER HOMESTEAD.**

**RESIDENCE HOMESTEAD OF SURVIVING SPOUSE OF MEMBER OF ARMED SERVICES KILLED IN ACTION**

- 1. THE SURVIVING SPOUSE OF A MEMBER OF THE ARMED SERVICES OF THE UNITED STATES WHO IS KILLED IN ACTION IS ENTITLED TO AN EXEMPTION FROM TAXATION OF THE TOTAL APPRAISED VALUE OF THE SURVIVING SPOUSE'S RESIDENCE HOMESTAD IF THE SURVIVING SPOUSE HAS NOT REMARRIED SINCE THE DEATH OF THE MEMBER OF THE ARMED SERVICES.**

**HOMESTEAD EXEMPTION FOR FIRST RESPONDERS KIA**

**ENTITLES THE SURVIVING SPOUSE OF A FIRST RESPONDER WHO WAS KILLED OR FATALLY INJURED IN THE LINE OF DUTY TO A PROPERTY TAX EXEMPTION OF THE FULL VALUE OF THE SURVIVING SPOUSE'S HOMESTEAD IF THE SPOUSE:**

- 1. WAS AN ELIGIBLE SURVIVOR FOR PURPOSES OF GOVERNMENT CODE, CH 615 AS DETERMINED BY THE EMPLOYEES RETIREMENT SYSTEM OF TEXAS; AND**
- 2. HAS NOT REMARRIED SINCE THE DEATH OF THE FIRST RESPONDER.**

**THE EXEMPTION APPLIES REGARDLESS OF THE DATE OF THE FIRST RESPONDER'S DEATH, BUT WILL ONLY APPLY FOR THE TAX YEAR 2018 ON. THE EXEMPTION WILL FOLLOW THE SURVIVING SPOUSE TO A NEW HOMESTEAD, BUT IS LIMITED TO THE DOLLAR AMOUNT OF THE EXEMPTION FOR THE FIRST QUALIFYING HOMESTEAD IN THE LAST YEAR IT WAS RECEIVED.**

**DISABLED VETERAN EXEMPTION ON A PARTLY DONATED HOUSE**

**ENTITLES A PARTIALLY DISABLED VETERAN WITH A HOMESTEAD THAT WAS DONATED AT SOME COST TO THE VETERAN, TO A PARTIAL HOMESTEAD EXEMPTION, WHEREAS CURRENT LAW ONLY PERMITS SUCH AN EXEMPTION TO BE TAKEN IF THE HOMESTEAD WAS DONATED AT NO COST. THE EXEMPTION IS ALLOWED TO BE TAKEN AS LONG AS THE COST TO THE DISABLED VETERAN WAS NO MORE THAN 50% OF THE HOME'S MARKET VALUE.**

**HISTORICAL:**

**MUST BE APPLIED FOR ANNUALLY AND CITY GIVES 100% AND G01 \$3000**