

Residence Homestead Exemptions

Statutory Authority: Tax Code Chapter 11

Texas offers a variety of partial or total (absolute) exemptions from appraised property values used to determine local property taxes.

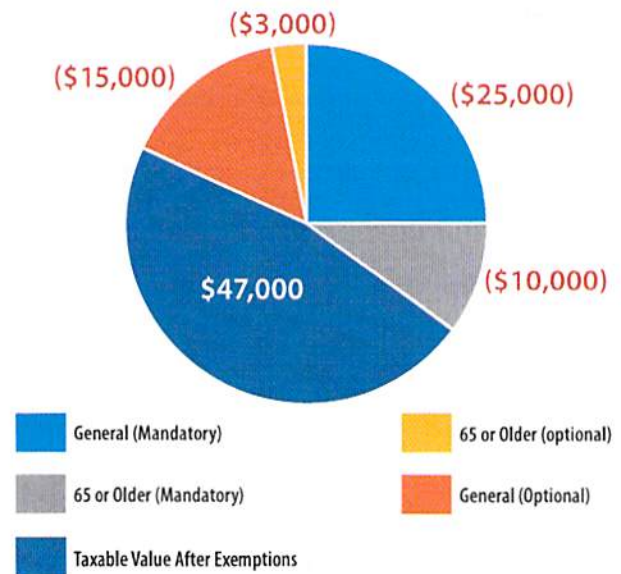
School District Exemptions Example

\$100,000 APPRAISED VALUE BEFORE EXEMPTIONS

Ms. Smith's home has an appraised value of \$100,000 before exemptions. She is 68 years old and receives the following school district exemptions:

- **General (mandatory) = \$25,000**
- **General (local option 15%) = \$15,000**
- **65 or Older (mandatory) = \$10,000**
- **65 or Older (local option) = \$3,000**

After exemptions, her total taxable value is \$47,000. This is the value that will be applied to the school district tax rate to determine the school district taxes she will owe on this property.



Exemption	Taxing Unit(s)	Mandatory or Local Option	Amount
General Residence Homestead	School Districts	Mandatory	\$25,000
General Residence Homestead	Cities, Counties, School Districts or Special Districts	Local Option	An amount up to 20 percent of the property's value, but not less than \$5,000
Farm-to-Market Roads or Flood Control (if collected)	Counties	Mandatory (if collected)	\$3,000
Age 65 or Older or Disabled	School Districts	Mandatory	\$10,000
Age 65 or Older or Disabled	Cities, Counties, School Districts or Special Districts	Local Option	An amount adopted by the taxing unit, but no less than \$3,000
Disabled Veterans (may be used for residence homestead or other property)	Cities, Counties, School Districts or Special Districts	Mandatory	An amount determined by the percentage of service-connected disability
Disabled Veterans with Homes Donated by Charitable Organizations	Cities, Counties, School Districts or Special Districts	Mandatory	An amount determined by the percentage of service-connected disability
100 Percent Disabled Veterans	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value
Surviving Spouse of U.S. Armed Services Member Killed in Action	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value
Surviving Spouse of a First Responder Killed in the Line of Duty	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value

Residence Homestead Exemptions

What is a residence homestead exemption?

A residence homestead exemption removes a portion of or the total amount of a property's value from taxation for property tax purposes.

Texas offers a variety of partial or total (absolute) exemptions from appraised property values used to determine local taxes. A partial exemption removes a percentage or fixed dollar amount of the property's value from taxation. A total (absolute) exemption excludes the entire property from taxation. Taxing units are mandated by the state to offer certain (mandatory) exemptions and have the option to decide locally on whether or not to offer others.

How do I get a residence homestead exemption?

You have to file an application and supporting documentation for a residence homestead exemption. File the residence homestead exemption application and supporting documentation with the appraisal district office in each county in which the property is located.

What is the deadline for filing an application for a residence homestead exemption?

Generally, the filing deadline for a residence homestead exemption is no later than April 30, but persons age 65 or older or disabled and partially disabled veterans with donated homesteads can apply up to the first anniversary of their qualification date.

What if I miss the filing deadline?

A late application for residence homestead exemption may be filed up to two years after the deadline for filing has passed.

Who determines if I qualify for the exemption?

Appraisal district chief appraisers are responsible for determining whether or not property qualifies for an exemption. They grant exemption applications; disapprove them and ask for more information; modify them; or deny them.

How will I know if my exemption is approved? Chief appraisers are required to send written notice when an application is modified or denied, but not when they are approved. Check with the appraisal district office to be sure.

What if my exemption application is denied?

You may appeal the chief appraiser's exemption determination by filing a protest with the appraisal review board.

Do I have to apply every year?

Property owners do not need to reapply unless the chief appraiser requires it.

Property owners already receiving the general residence homestead exemption who turn 65 are not required to apply for the additional exemption(s) if accurate birthdate information is included in the appraisal district records.

How do I know if I am eligible?

General Residence Homestead Exemption—You owned and occupied the property as your principal residence on Jan. 1.

Disabled Person Exemption—You have a disability that qualifies you for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units.

Age 65 or Older Exemption—This exemption is effective Jan. 1 of the tax year in which you become age 65. An eligible person age 65 or older and disabled may receive both exemptions in the same year, but not from the same taxing units.

Surviving Spouse of an Individual Who Qualified for Age 65 or Older Exemption—May receive this exemption if you are age 55 or older when your spouse died, the property was your residence homestead at the time of death and remains your residence homestead.

100 Percent Disabled Veterans Exemption—You receive a 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the US Department of Veterans Affairs.

Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100 Percent Disabled Veteran's Exemption—You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.131(b) at the time of his or her death or would have qualified for the exemption if the exemption had been in effect on the date the disabled veteran died), have not remarried, the property was your residence homestead at the time of the veteran's death and remains your residence homestead.

Donated Residence Homestead of Partially Disabled Veteran—You are a disabled veteran with a disability rating of less than 100 percent with a residence homestead donated by a charitable organization at no cost or at some cost that is not more than 50 percent of the good faith estimate of the market value of the residence homestead as of the date the donation is made.

Surviving Spouse of a Disabled Veteran Who Qualified for the Donated Residence Homestead Exemption—You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.132(b) at the time of his or her death), have not remarried and continue to use the property as your residence homestead.

Surviving Spouse of a Member of Armed Services Killed in Action—You are the surviving spouse of a U.S. armed services member who is killed in action and have not remarried.

Surviving Spouse of a First Responder Killed in the Line of Duty—You are the surviving spouse of a first responder who was killed or fatally injured in the line of duty and have not remarried.

For more information, visit our website:
comptroller.texas.gov/taxes/property-tax

Texas Comptroller of Public Accounts
Publication #98-1070
October 2019