

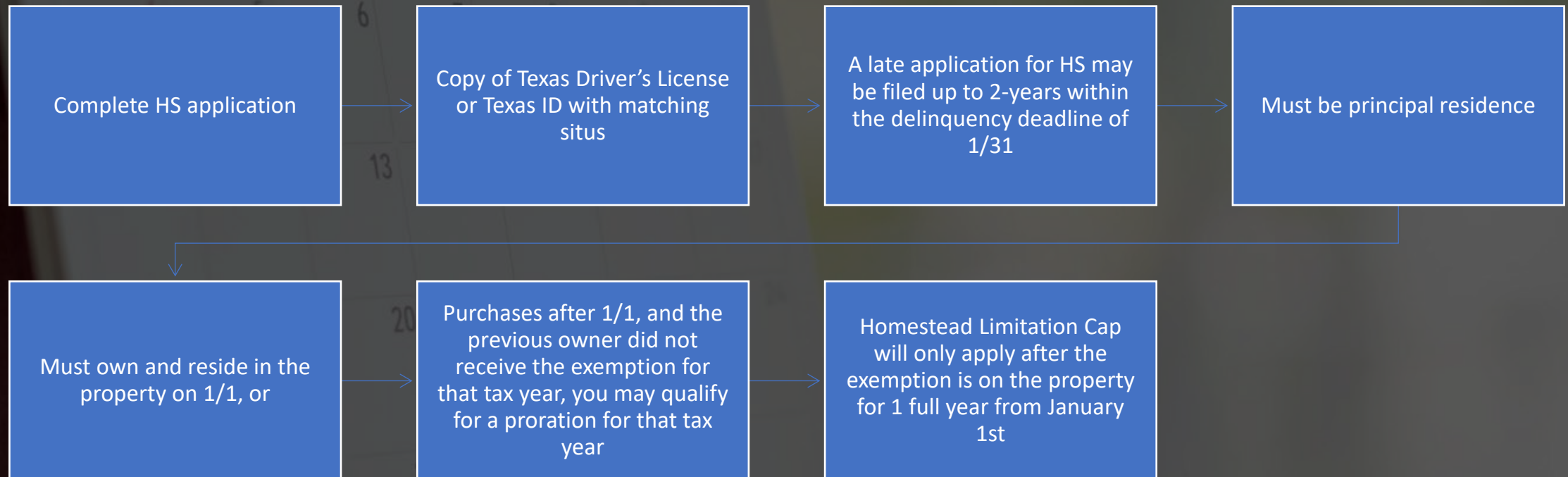
Exemption Information and Requirements

Before applying, you must have an updated Texas Driver's license or Texas ID to match the situs (property address).

The Temporary TXDL or TXID issued by DPS can be used when applying for exemptions.



Homestead exemption provides tax relief to property owners who occupy their residence as principal residence.



Over-65 Exemption (OV65)

Complete, up to date application, or new application

Copy of Texas Driver's License or Texas ID with matching situs

If moving within Texas and already received the exemption, need tax ceiling certification from previous appraisal district

Applicant must own and occupy the property as principal residence

Property owner is eligible the year they purchase the property and at least one owner is 65 or will turn 65 that tax year

Property owner may only receive the Over-65 or Disabled Person exemption, not both

State law mandates school district taxes freeze for Over-65 and Disabled Person Exemptions

The first year will set the "tax ceiling"

May apply to defer taxes. A tax lien remains on the property and will continue to accrue 5% interest rate during the deferral period.

Deferral affidavit must be signed, notarized and filed with the appraisal district

Over-65 Surviving Spouse (OV65S)

Complete application
applying for surviving
spouse

Copy of Texas Driver's
License or Texas ID with
matching situs

Death certificate for
deceased spouse,
listing the applicant as
the surviving spouse

Must be principal
residence when
deceased spouse died
and remain principal
residence

Must own the property

Must be 55 or older
when the spouse died

Disabled Person (DP)

Complete, up to date application, or new application

Copy of Texas Driver's License or Texas ID with matching situs

Current Disability Benefit Letter, or Physician's Statement showing effective date of disability

Must own and be principal residence

Property owner may only receive the Disabled Person or Over-65 exemption, not both

State law mandates school district taxes freeze for Over-65 and Disabled Person Exemptions

The first year will set the "tax ceiling"

May apply to defer taxes. A tax lien remains on the property and will continue to accrue 5% interest rate during the deferral period.

Deferral affidavit must be signed, notarized and filed with the appraisal district



Disabled Person Surviving Spouse (DPS)

Complete application
applying for surviving
spouse

Copy of survivor's
disability benefits letter

Death certificate for
deceased spouse,
listing applicant as the
surviving spouse

Must be principal
residence when
deceased spouse died
and remain principal
residence

Must own the property

Must be 55 or older
when the spouse died

Disabled Veteran Partial (DV)



Complete disabled veteran application (different application than homestead form)

Current (within the last five years) disability benefits letter from the Veteran Affairs with disability rating and effective date of disability

Must have proof of Texas Residency

Exemption amount depends on the veteran's rating from the Veteran's Administration

Disability rating may range from 10%-100%

Disabled veteran may also qualify for an exemption of \$12,000 if the veteran is Over-65 with a rating of at least 10%, totally blind in one or both eyes, or lost use of one or more limbs

Exemption extends to the surviving spouse if not remarried

May be put on any type of property the veteran owns, does not have to be primary residence, only one piece of property

VA letter needs to have an effective date prior to Jan 1. Can go back 5 years as long as 01/01 owner.

100% Disabled Veteran (DVHS)

- Complete HS application
- Current (within the last two years) 100% disability benefits or unemployable letter from the Veteran Affairs with effective date of disability
- Copy of Texas Driver's License or Texas ID with matching situs
- Must own and be principal residence
- Exemption is prorated based on deed date or move in date, as long as 100% disability benefits were granted in the same year
- If veteran sells or moves to another property, the exemption will be prorated off, based on the deed date
- A late application may be filed by a disabled veteran up to 5-years after the deadline has passed

Surviving Spouse of a 100% Disabled Veteran (DVHSS)

Complete application
applying for DVHSS

Copy of Texas Driver's
License or Texas ID with
matching situs

SS needs a copy of the
D.I.C that shows proof of
a surviving spouse

Veteran had to own
property for surviving
spouse to qualify and
claim exemption prior to
passing

Surviving Spouse has not
remarried since the
death of the veteran

DVHSS is prorated based
on deed date or move in
date, as long as 100%
disability benefits were
granted in the same year

If the surviving spouse
sells or moves to another
property, the exemption
will be prorated based on
deed date

A late application may be
filed up to two-years
after the deadline has
passed

Surviving Spouse of a Member of Armed Services Killed in Line of Duty

- Complete application
- Copy of Texas Driver's License or Texas ID with matching situs
- Report of Casualty (ROC) from VA (DD1300)
- Line of Duty Determination Letter
- Department of Defense Letter
- Surviving spouse has not remarried since death of service member
- Must own and be principal residence
- A late application may be filed up to two-years after the deadline has passed

Surviving Spouse of a First Responder Killed

- Complete application
- Copy of Texas Driver's License or Texas ID with matching situs
- Death certificate for deceased spouse, listing applicant as the surviving spouse
- Employee Retirement System of Texas (ERS) letter
- Surviving spouse has not remarried since death of service member
- Must own and be principal residence
- Exemption applies regardless of the date of responder's death
- If the surviving spouse is eligible for the exemption and then qualifies a different property as principal residence, the surviving spouse is due the same dollar amount of the former exemption that was last received at the former homestead. (This requires a written certificate from the previous appraisal district.)



Donated Residence of Partially Disabled Veteran (or Surviving Spouse)

- Complete application
- Copy of Texas Driver's License or Texas ID with matching situs
- Documentation must be provided to support this exemption from charitable organization
- Disability Rating of less than 100% is entitled to an exemption from taxation of a % of the appraised value of the DV HS equal to their disability rating IF the residence was donated by a charitable organization
- Must own and be principal residence
- A late application may be filed up to two-years after the deadline has passed

Heirship Homestead Exemption

- Complete application signed by the heir
- Copy of Texas Driver's License or Texas ID with matching situs
- Death certificate for prior owner
- Homestead Heirship Affidavit(s)
- Utility bill matching the situs address
- Citation of any court record relating to the applicant's ownership of the property, if applicable
- Heir property is owned by one or more individuals, where at least one owner claims the property as primary residence, and the property was acquired by will, transfer on death deed, or intestacy

Disabled Person and Over-65 New Improvement Value

Improvements made to the individual's HS, other than improvements required to comply with governmental requirements or repairs, may increase the school district tax the first year the value is increased on the appraisal roll

A limitation imposed then applies to the increased amount of tax until more improvements, if any, are made