

Exemptions on Residential Homesteaded Properties



100 Percent Disabled Veterans Exemption—The law provides for an exemption of the total appraised value of your residence homestead if 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—The law provides for an exemption if 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) who has not remarried, the property was your residence homestead at the time of the veteran's death, and it remains your residence homestead.

Partially Disabled Veteran—The law provides partial exemptions for any property owned by disabled veterans or surviving spouses and surviving children of deceased disabled veterans. The exemption amount is determined according to percentage of service-connected disability.

Age 65 or Older Exemption—This exemption is effective January 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.

Disabled Person Exemption—The law provides an exemption if 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.

Residence Homesteads Owned By Persons Who Are Age 65 and Older or Disabled -The law provides an exemption from taxation by a school district in the amount of \$10,000 of the appraised value of the residence homestead.

Surviving Spouse of an Individual Who Qualified for Age 65 or Older or Disabled—You 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 it remains your residence homestead.

Surviving Spouse of a Member of Armed Services Killed in Action—If you are the surviving spouse of a U.S. armed services member who is killed in action and have not remarried, you are entitled to an exemption of the total appraised value of the residence homestead.

Surviving Spouse of a First Responder Killed in the Line of Duty—If you are the surviving spouse of a first responder who was killed or fatally injured in the line of duty and have not remarried, you are entitled to an exemption of the total appraised value of the residence homestead.