

More Information

Tax Exemptions, Limitations and Qualification Dates

- General Residence Homestead:** You may only apply for residence homestead exemptions on one property in a tax year. A homestead exemption may include up to 20 acres of land that you actually use in the residential use (occupancy) of your home. Arbitrary factors that are unrelated to that use, such as acreage limits, matching legal descriptions, and contiguous parcels, may not be considered in determining if the land qualifies. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. If you temporarily move away from your home, you still can qualify for an exemption if you don't establish another principal residence and you intend to return in a period of less than two (2) years. Homeowners in military service outside the U.S. or in a facility providing services related to health, infirmity or aging may exceed the two year period.
- Age 65 or Older or Disability:** You may receive age 65 or older or disability homestead exemptions immediately upon qualification for the exemption(s). If you have not provided your birthdate on this application, you must apply before the first anniversary of your qualification date to receive the exemption(s) in that tax year. For example, if you turn 65 or are disabled on June 1 of the current year, you have until May 31 of the next year to apply for the current tax year's age 65 or older or disability exemption(s). This special provision only applies to age 65 or older or disability exemptions and not to other exemptions for which you may apply. You must provide a disability letter or other documentation under Federal Old-Age Survivors, and Disability Insurance to qualify for a disability homestead exemption. Call the appraisal district for information about the district's requirements.
- 100% Disabled Veterans:** Beginning in 2009, certain disabled veterans are eligible for 100% exemptions for their residence homesteads. Documentation from the Department of Veterans Affairs (VA) must be submitted to prove that the veteran receives full VA compensation and is either rated as 100% disabled or has a determination of unemployment from the VA.
- Surviving Spouse:** You qualify for an extension of the exemption for persons age 65 and older if (1) you are 55 years of age or older on the date your spouse died and (2) your deceased spouse was receiving the age 65 or older exemptions on this residence homestead or would have applied and qualified for the exemption in the year of the spouse's death. You will not receive the school tax limitation for the age 65 or older exemption unless your spouse died on or after December 1, 1987. You will not qualify for a disability exemption or a 100% disabled veteran exemption claimed by your deceased spouse. You are not entitled to continue the school tax limitation; however, you will be entitled to continue the local option county, city or junior college limitation.
- Tax Limitations:** The age 65 or older or disability exemption for school taxes includes a school tax limitation or ceiling. Other types of taxing units – county, city or junior college – have the option to grant a tax limitation on homesteads of homeowners who are disabled or 65 years of age or older.
- Filing Deadlines:** File this application between January 1 and April 30. You may file a late homestead exemption application if you file it no later than one year after the tax delinquency date. See the age 65 or older or disability section for more on late filing.
- Re-filing:** If the chief appraiser grants your application exemption, you do not need to reapply annually. You must reapply, however, if the chief appraiser requires you to do so by sending a new application asking you to reapply. You must notify the chief appraiser in writing if and when your right to any exemption ends or your qualifications change. You must reapply if you qualify for additional exemptions based on age or disability in the future. If, however, your application information indicates that your age is 65 or older, or the appraisal district has access to other information that proves you qualify, you need not re-file for the aged 65 or older exemption. To ensure the earliest possible qualification without reapplication, the older spouse should complete the application for a married couple.
- Transfer of Tax Limitation or Ceiling:** Please call the appraisal district if you will transfer a tax ceiling to your new home.