

Homestead Exemptions

Austin – San Antonio

What is a Residence Homestead Exemption?

In Texas, a residence homestead exemption allows for the reduction or complete removal of a property's value from taxation for property tax purposes. The state provides a range of exemptions, either partial or total (absolute), based on the appraised property values that determine local taxes. A partial exemption deducts a certain percentage or fixed dollar amount from the property's taxable value, while a total (absolute) exemption entirely exempts the property from taxation. State regulations require taxing units to provide specific mandatory exemptions, while allowing them the discretion to decide locally on the provision of other exemptions.

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.

County Website Links:

ATX:	SA:	
Hays	Atascosa	Guadalupe
Travis	Bandera	Kendall
Williamson	Bexar	Medina
	Comal	Wilson

Who Determines if I Qualify for the Exemption?

The primary responsibility of appraisal district chief appraisers is to assess whether a property is eligible for an exemption. They have the authority to approve, request additional information for, modify, or reject exemption applications.

Do I Have to Apply Every Year?

Per Senate Bill 1801 that was passed during the 88th Texas Legislature Regular Session, your County Appraisal District is required to confirm that recipients of residence homestead exemptions qualify for those exemptions at least every five tax years. To fulfill this requirement, it is requested that the property owner or authorized agent review, complete a new application and submit it along with the required supporting documentation by December 31 of the year. Failure to reapply with appropriate documentation by December 31 may result in a cancellation of your homestead exemptions.

If one or more of the owners no longer qualifies for an exemption, the owner must notify the County Appraisal District in writing before May 1 of the year after his or her right to this exemption ends.

If you have temporarily stopped occupying the property as your principal residence, you may still qualify for the exemption if (1) you have not established a different principal residence, (2) you intend to return to and occupy the structure, and (3) no one else occupies the property as their residence.

If one or more of the owners shown on the appraisal district's ownership record is no longer living, please provide a copy of that owner's death certificate along with a probated will or an heirship affidavit showing who inherited the deceased owner's interest.

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 or you owned and occupied the property as your principal residence after Jan. 1 and the previous owner did not receive the same exemption for the tax year and you did not claim a residence homestead exemption on another property in the same year.

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 Veterans 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 the Line of Duty:

You are the surviving spouse of a U.S. armed services member who is killed or fatally injured in the line of duty 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 the Website:

comptroller.texas.gov/taxes/property-tax

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