



Homeowner Exemption

Residence Homestead Exemption

To qualify, you **must own and reside** in your home on January 1 of the year application is made and cannot claim a homestead exemption on any other property. If you temporarily move away from your home, you can still qualify for this exemption, if you do not established another principal residence and you intend to return is less than two years. You may exceed the two year limit if you are in the military service serving outside of the United States or living in a facility providing services related to health, infirmity or aging. Applications cannot be filed before the date you qualify for the exemption. If you are a single or married homeowner filing together, you may be eligible to apply on line.

Benefits of Exemptions

All school districts in Texas grant a reduction of \$25,000 from your market value for a General Residential Homestead Exemption. Some taxing units also offer additional optional reductions for the homestead exemption. In addition, each school district will grant a minimum reduction of \$10,000 from the market value for the 65 or older exemption. For optional exemptions, the governing body of each taxing entity decides whether it will offer the exemption and at what percentage or amount.

Each individual owner, excluding married couples, residing on the property must complete a separate application to qualify for an exemption for his or her interest in the property. If separate individuals own this property you must list the percent of ownership for each and the name and mailing address of each owner who does not reside at the property. Exemptions are allocated according to each percent of ownership interest the applicant has in the property. For property owned through a beneficial interest in a qualifying trust, attach a copy of the document creating the trust.

Application Requirements:

1. Select all exemptions that apply and check the appropriate box (Step 3).
2. Answer all questions completely (Step 4).
3. Attach all documents required by the application (Step 4 & 5).
 - a. For all applicants, attach a copy of your **Texas driver's license or Texas ID card**. You may be exempt from this requirement if you reside in a facility that provides services for health, infirmity or aging; or certified participant of the Address Confidentiality Program for victims of family violence, sexual assault, stalking (attach proof). The address listed on your Texas driver's license or Texas ID card must match the address of the property on which you are claiming homestead. This requirement may be waived if you have a driver's license under §521.121(c)

or §521.1211 for federal or state judges and spouse or peace officer (attach proof), or for active duty members of the U.S. armed services and spouse (attach proof).

- b. For **Disabled Person** Exemption, attach proof of your disability including the date your disability began.
- c. For **Age 55 or Older Surviving Spouse** of individual who qualified for Age 65 or Older Exemption, attach spouse's death certificate, list name of deceased spouse and the date of death on the application.
- d. For exemptions claimed on another property or on your previous residence, list the property address and the location outside of Hardin County; attach documentation from the other appraisal district verifying removal of the exemptions.
- e. For an applicant **temporarily away from primary residence**, list the date you intend to return to the property and state the reason for being away.
- f. For a residence less than %100 complete on January 1 of the year application is made, attach proof of residency that proves you resided at your residence even though it was not 100% complete on January 1(ex: utility bill showing usage dated on or before January 1 that was mailed to you at the property address).
- g. For any portion of the property that is used for rental purposes or not occupied/not used for homestead purposes, list the square footage not occupied/not used for homestead purposes and if rented list the date the property rented. You may only claim a homestead exemption on the portion of the property you occupied as you primary residence (§11.13).
- h. For a **resident of a facility that provides services for health, infirmity or aging**, attach a letter from the facility stating the applicant's date of residency and confirmation of services received relating to health infirmity or aging.
- i. For certified participant of the **Address Confidentiality Program** for family violence, sexual assault stalking (Subchapter C, Chapter 56, Code of Criminal Procedure), attach proof of participation.
- j. For a holder of a driver's license under §521.121(c) OR §521.1211 for **federal or state judges and peace officers** who have omitted the residence address in lieu of the courthouse address in which the license holder or spouse serves, attach a copy of the license application from the Texas Department of Transportation.
- k. For an **active duty member of the U.S. armed services** and spouse, attach a copy of your military ID card or hat of your spouse and a copy of a utility bill for the homestead property in your name or your spouse's name.
- l. For **Age 65 or older or Disabled Person who is not specifically identified on a deed** or other recorded instrument as an owner of the residence homestead, attach an affidavit (included with applications) or other compelling evidences establishing the applicant's ownership of an interest in the homestead.

- m. For **Manufactured Homes**, attach a copy of the statement of ownership and location issued by the Texas Department of Housing and Community Affairs and a copy of purchase contract or payment receipt showing you are the owner. If after making a good faith effort, you are unable to establish ownership stated above, complete the sworn affidavit.
4. Complete the requested information (Step 6, Social Security Number, Driver's License and Date of Birth). If you are married, it is to your benefit for your spouse to also provide ID information.
 5. Sign and date the application (Step 6). You must affirm you have not claimed another residence homestead exemption in Texas or another state and that all information provided in the application is true and correct. **It is a crime to make false statements** on a homestead application or to file on more than one property. You could be found guilty of a Class A misdemeanor or state jail felony und §37.10 of the Penal Code.

If you need to change your address on your Texas driver's license or Texas ID card to the homestead properties address, please contact the Texas Department of Public Safety.

Late Filing

When filing for the Residence Homestead exemptions, you must file an application no later than one year after the delinquency date. The late filing includes the Age 65 or Older/Disabled Person exemption.

AGE 65 OR OLDER HOMESTEAD EXEMPTION

You may qualify for this exemption on the date you become age 65.

If you qualify for the 65 or older Exemption, there is a property tax "ceiling" that automatically limits School taxes the amount you paid in the year that you qualified for the homestead and the 65 or Older Exemption. A county, city may also limit taxes for the 65 or Older Exemption if they adopt a tax ceiling. In Hardin County, all school districts, cities and County have done this. Tax ceiling amounts can increase if you add improvements to your home (i.e., adding a garage, a room or pool,ect.)

In addition, 65 or Older homeowners who purchase or move into a different home in Texas may also transfer their percentage of school taxes paid, based on the former home's school tax ceiling. This is commonly referred to as a **Ceiling Transfer**. To transfer you tax ceiling for the purposes of the County or a city, you must move to another home within the same taxing unit. You must request a certificate from the Appraisal District for the former home and take it to the Appraisal District for the new home, if it is in a different Appraisal District.

SURVIVING SPOUSE OF A PERSON WHO RECEIVED THE 65 OR OLDER EXEMPTION

If qualified, a Surviving Spouse may receive an extension of the 65 or Older exemption and the tax ceiling to qualify, your deceased spouse must have been receiving the 65 or Older exemption on the residence homestead or would have applied and qualified before the spouse's death. The Surviving Spouse must have been age 55 or older on the date of the spouse's death. You must have ownership in the home and proof of death of your spouse.

DISABLED PERSON HOMESTEAD EXEMPTIONS

You may receive the Disabled Person Exemption immediately upon qualification of the exemptions. You are eligible for this exemption if you are unable to engage in any substantial gainful work because of a physical or mental impairment which can be expected to result in death, or which has lasted or can be expected to last for a continuous period of not less than 12 months; or you are 55 years old and blind and unable to engage in your previous work because of the blindness. To automatically qualify, you must **meet the Social Security definition for disabled person and receive disability benefits under the Federal-Old Age, Survivors and Disability Insurance Program administered by the Social Security Administration.** To verify your eligibility, you must provide a current dated statement from the Social Security Administration showing that you are disabled and the date your disability began. **Disability benefits from another program do not automatically qualify you for this exemption. You do not have to receive disability benefits to qualify, but you must meet the Social Security definition for disabled person.**

If you qualify for the Disability Exemption, there is a property tax "ceiling" that automatically limits School taxes to the amount you paid in the year that you qualified for the homestead and disability exemption. The County and the cities of Hardin County also limit taxes of the disability exemption. Tax ceiling amounts can increase if you add improvements to your home (i.e., adding a garage, a room, or pool, ect.).

In addition, disabled homeowners who purchase or move into a different home in Texas may also transfer the percentage of School taxes paid based on the home's school tax ceiling. This is commonly referred to as a ceiling transfer. To transfer your tax ceiling for the purpose of the county or city, you must move to another home within the same taxing unit. You must request a certificate from the appraisal district for the former home and take it to the appraisal district for the new home if it is in a different district.

YOU MAY NOT CLAIM BOTH AGE 65 OR OLDER AND DISABILITY EXEMPTION IN THE SAME YEAR TAX YEAR.

HOMESTEAD EXEMPTION FOR DISABLED VETERAN WITH 100% DISABILITY.

You qualify for this exemption if you are a disabled veteran who receives from the U.S. Department of Veterans Affairs 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disability or of individual employability. Beginning in 2009, this entitles you to an exemption of the total appraised value of your residence homestead.

An exemption application must be completed and accompanied with a copy of your V.A. award letter or other document from the US Department of Veterans Affairs showing 100% disability compensation due to a service-connected disability or individual employability.

A surviving spouse does qualify for the 100% Disabled Veteran Homestead Exemption, but surviving child does not qualify.

DONATED RESIDENCE HOMESTEAD OF PARTIALLY DISABLED VETERAN OR SURVIVING SPOUSE OF DISABLED VETERAN WHO QUALIFIED FOR DONATED RESIDENCE HOMESTEAD.

A disabled veteran is allowed an exemption equal to his or her disability rating (if less than 100%) on a residence homestead donated by a charitable organization. The same percentage exemption extends to the surviving spouse if certain conditions are met.

SURVIVING SPOUSE OF MEMBER OF ARMED FORCES KILLED IN ACTION

A surviving spouse of a member of the US Armed Services killed in action is allowed a total property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.

DIASABLED VERTERAN OR SUVIVORS OF A DISABLED VETERAN

You qualify for this exemption if you are a veteran of the US Armed Forces and your branch or the Veterans Administration has officially classified you as disabled with a percentage of 10% or more. You must be a Texas resident. Your application can apply to any one property you own on January 1 on which property taxes are assessed. You must complete an application and attach a copy of a current dated letter from the VA reflecting the percent of disability awarded. You must file the application by April 30 or no later than one year after the delinquency date. A surviving spouse or child may also qualify to continue the exemption if the survivor does not remarry. When the disabled veteran attains age 65, is totally blind in one or both eyes and has lost the use of one or both limbs, they will qualify for 100% of the maximum exemption amount of \$12,000 offered regardless of the disability percentage awarded by the VA.

A surviving spouse or child of an armed forces member killed on active duty may qualify for this exemption. The surviving child, under age 18 and unmarried or surviving spouse must be a Texas resident. An application must be completed along with a letter from the VA showing the person died while on active duty, copy of your marriage license; a surviving child must attach a copy of proof of age and relationship to the deceased.

TAX DEFERRAL FOR AGE 65 OR OLDER OR DISABLED HOMEOWNER

If you are a homeowner who qualifies for the Age 65 or Older or the Disability exemption, you may also defer or postpone paying any property taxes on your home for as long as you own and live in it. It is important to note that this deferral only postpones your taxes and does not cancel them. It also accrues eight (8) percent interest annually until the deferral is removed. When the property is sold or the ownership is transferred to the estate/heirs, the taxes and accrued interest become payable. The Tax Deferral Affidavit form is available at the Appraisal District Office you may contact the district at 409-246-2507.

NOTE: If you have an existing mortgage on your residence, the tax deferral does not prevent your mortgage company from paying delinquent taxes; a tax deferral applies only to the collection of taxes.

CHARITABLE EXEMPTIONS

An organization that qualifies as a charitable organization is entitled to certain exemptions from taxation. To qualify, the organization must be organized exclusively to perform religious, charitable, scientific, literary, or educational purposes, engage exclusively in performing one or more of many charitable functions. A charitable organization must be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain, and some charitable organizations must be organized as a non-profit corporation as defined by the Texas Non-Profit Corporation Act. See the Texas property Tax Code in Section 11.18. This application is available at the Appraisal District Office or you may contact the district at 409-246-2507.

RELIGIOUS EXEMPTIONS

An organization that qualifies as a religious organization is entitled to certain exemptions from taxation. To qualify, the organization must be organized and operated primarily for the purpose of engaging in religious worship or promoting the spiritual wellbeing of individuals. The organization must be operated in such a way that no individual profits (other than salary) and the organization's bylaws, charter or other regulations must pledge it's assets for use in performing the organization's religious functions. See the Texas Property Tax Code in Section 11.20. This application is available at the Appraisal District office or you may contact the district at 409-246-2507.