

## **Property Tax Exemptions**

A **property tax exemption** excludes all or part of a property's value from property taxation, ultimately resulting in lower property taxes. A "Partial" exemption excludes a part of the value from taxation and can exclude all of the value of a property from taxation if the exemption amount exceeds the market value (i.e., homestead exemption). An "Absolute" or "Total" exemption excludes the entire property from taxation (i.e., churches).

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## Homeowner Exemptions

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### Residence Homestead Exemption

To qualify, you must own and reside in your home on the date you request the exemption and cannot claim a homestead exemption on any other property. If you temporarily move away from your home, you still can qualify for this exemption, if you do not establish another principal residence and you intend to return in less than two years. You may exceed the two year limit if you are in military service serving outside of the United States or live 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 online.

Effective January 1, 2022, a property owner who acquired property after January 1 may receive the residence homestead exemption for the applicable portion of that tax year upon qualification, if the previous owner did not receive the same exemption for that tax year.

**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 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. For heir property, see below for required documents.

#### Application Requirements:

1. Select all exemptions that apply by checking the appropriate box. (Step 3)
2. Complete Step 2 and note any corrections to the owner name (top left side); attach proof of any name change.
3. Select all exemptions that apply and check the appropriate box (Step 3)
4. Answer all questions completely (Step 4)
5. Attach all documents required by the application (Step 4 & 5)
  - a. **For all applicants**, attach a copy of your valid **TX driver's license or TX ID card**. You may be exempt from this requirement *only* if you reside in a facility that provides services for health, infirmity or aging (attach proof); or a certified participant of the Address Confidentiality Program (ACP) for victims of family violence, sexual assault or stalking (attach proof). The **address** listed on your **TX driver's license or TX ID card** must **match** your **homestead address**. This requirement may be waived if you or your spouse or parent hold a driver's license under §521.121 © or §521.1211 for a federal judge including a federal bankruptcy judge, a marshal of the U.S. Marshals' Service, a U.S. Attorney or a state judge 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 the Age 65 or Older Exemption or the Disabled Person exemption, attach spouse's death certificate, list name of deceased spouse, and date of death on the application.
  - d. For **exemptions claimed on another property** or on your **previous residence**, list the property address and if located outside of Dallas County, attach documentation from the other appraisal district verifying removal of the exemption.
  - e. For an applicant **temporarily away** from primary residence, list the date you intend to return to the property and the state the reason why.
  - f. For a **residence less than 100% complete on January 1** of the year application is made, attach proof that of residency that proves you resided at your residence even though it was not 100% complete on January 1 (such as a utility bill dated on or before the date exemption is requested) 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** (such as a room over the garage, detached buildings, second dwelling, servants' quarters, etc.), list the square footage not occupied / not used for homestead purposes and if rented, list the *date* the property was *rented*. You may only claim a homestead exemption on the *portion* of the property you occupy as your primary residence (§11.13).
  - h. For **Cooperative Housing** and you have an **exclusive right to occupy** the unit because you own stock in a cooperative housing corporation, attach a copy of the Certificate of Membership Purchase.
  - i. 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.
  - j. For a certified **participant of the Address Confidentiality Program (ACP)** for family violence, sexual assault, or stalking (Subchapter C, Chapter 56, Code of Criminal Procedure), attach proof of participation.
  - k. For a holder of a **driver's license** under §521.121 (c) or §521.1211 you or your spouse or parent hold a driver's license under §521.121 © or §521.1211 for a federal judge including a federal bankruptcy judge, a marshal of the U.S. Marshals' Service, a U.S. Attorney or a state judge or peace officer who have omitted the residence address in lieu of the courthouse/precinct address in which the license holder or spouse serves, attach a copy of the license application from TX Department of Transportation.
  - l. For an **active duty member of the U.S. armed services** and spouse, attach a copy of your military ID card or that of your spouse AND a copy of a utility bill for the homestead property in your name or your spouse's name.
  - m. For **Age 65 or Older, Heir Property, or Disabled Person** who is not specifically identified on a deed or on the recorded instrument as an owner of the residence homestead, attach an affidavit (included with the application) or other compelling evidence establishing the applicant's ownership of an interest in the homestead.
  - n. For Manufactured Homes, attach a copy of the statement of ownership and location issued by the TX Department of Housing and Community Affairs AND a copy of the purchase contract or payment receipt showing you are the owner. If after making a good faith effort, you are unable to establish ownership as stated above, complete the sworn affidavit (included with the application).
6. **Complete** the requested information (Step 6, Driver's License and Date of Birth). If you are married, it is to your benefit for your spouse to also provide ID information.
7. **Sign and Date** the application (Step 6). You must affirm you have not claimed another residence homestead exemption in Texas or another state and 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 a state jail felony under §37.10, Penal Code.

If you need to **change your address on your TX driver's license or TX ID card** to your homestead property address, please visit one of the Texas Department of Public Safety (DPS) locations.

**Texas DPS Locations in Dallas County**

Branch	Address	Zip	Phone
Carrollton	2625 Old Denton Rd. Suite # 464	75007	972-245-5800
Cedar Hill	116 West Beltline Ste 2	75104	469-272-9301
Dallas Downtown	1500 Marilla 1B South	75201	214-651-1859
Dallas East	11411 E Northwest Highway Ste 111	75218	214-553-0033
Dallas-Garland	4445 Saturn Rd, Suite A, Garland	75041	214-861-3700
Dallas Southwest	5610 Red Bird Center Drive Ste 500	75237	214-330-3958
Garland	350 West Interstate 30	75043	214-861-2125
Grand Prairie	550 South Carrier Parkway Ste 570	75051	972-264-6598
Irving	1003 West 6th Street	75060	972-253-4171

## 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 to the amount you paid in the year that you qualified for the homestead and the 65 or Older exemption. A County, City, or Junior College may also limit taxes for the 65 or Older Exemption if they adopt a tax ceiling. Tax ceiling amounts can increase if you add improvements to your home (i.e., adding a garage, room, or pool). In addition, 65 or Older homeowners who purchase or move into a different home in Texas may also **transfer the 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 your tax ceiling for the purposes of County, City, or Junior College District taxes, however, 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 located a different district.

You may not receive both the Age 65 or Older and Disabled Person exemption from the same taxing unit in the same tax year, however, you may receive both exemptions from different taxing units. Please contact the Appraisal District if you believe you qualify.

## Surviving Spouse of a Person who Received the 65 or Older Exemption

If qualified, a Surviving Spouse may receive an extension of the Age 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 Exemption

You may receive the Disabled Person exemption immediately upon qualification of the exemption. 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 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 any other 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. If you are *not* receiving Social Security benefits, then you must have your physician complete the DCAD "Physician's Statement" form available on this site or you may contact Customer Service at 214-631-0910.

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. A County, City or Junior College may also limit taxes for the Disability Exemption if they adopt a tax ceiling. Tax ceiling amounts can increase if you add improvements to your home (i.e., adding a garage, room or pool.) 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 former home's school tax ceiling. This is commonly referred to as a **Ceiling Transfer**. To transfer your tax ceiling for the purposes of County, City or Junior College District taxes, however, 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 located in a different district.

You may not receive both the Age 65 or Older and Disabled Person exemption from the same taxing unit in the same tax year, however, you may receive both exemptions from different taxing units. Please contact the Appraisal District if you believe you qualify.

## Surviving Spouse of a Person who received the Disability Exemption

If qualified, a Surviving Spouse may receive an extension of the tax ceiling. To qualify, your deceased spouse must have been receiving the Disabled Person exemption on the residence homestead. The Surviving Spouse must have been age 55 or older on the date of the spouse's death. You must have ownership in the property and proof of death of your spouse. You may contact the Customer Service department for additional information at 214-631-0910.

## Residence Homestead Exemption for Disabled Veteran with 100% Disability

You qualify for this exemption if you are a disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disability or of individual unemployability. Beginning 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 United States Department of Veterans Affairs showing 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability.

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 percent) 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 Line of Duty or of a First Responder Killed in Line of Duty

A surviving spouse of a member of the U.S. armed services killed in action or a surviving spouse of a first responder killed in the line of duty 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 service member or of the first responder.

## Late Filing

When filing for the Residence Homestead exemptions, you must file an application no later than two years after the delinquency date. The Late filing includes the Age 65 or Older / Disabled Person Exemption. Applications for 100% Disabled Veterans, Disabled Veterans, or Donated Residence Homestead of Partially Disabled Veteran exemptions but not the surviving spouse of the disabled veteran may be filed not later than five years after the delinquency date.

## Benefits of Exemptions

All school districts in Texas grant a reduction of \$25,000 from your market value for a General Residence 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.

## Heir Property

**Heir Property** is property owned by one or more individuals, where at least one owner claims the property as a residence homestead, and the property was acquired by will, transfer on death deed, or intestacy. An heir property owner not specifically identified as the residence homestead owner on a deed or other recorded instrument in the county where the property is located must provide:

- An affidavit establishing ownership of interest in the property
- A copy of the property owner's death certificate;
- A copy of the property's most recent utility bill; and
- A citation of any court record relating to the applicant's ownership of the property, if available.

Each heir property owner who occupied the property as a principal residence, other than the applicant, must provide an affidavit that authorizes the submission of the application.

## 11.35 Disaster Exemption

A property may qualify for a temporary exemption for a qualified property damaged by a disaster when the Governor declares a disaster and at least 15% of the improvement is physically damaged by the disaster. Section 11.35 of the Texas Property Tax Code outlines the properties that qualify for this temporary exemption and the actions needed to be undertaken by the property owner/agent to apply and qualify for the 11.35 (Disaster) exemption.

## Other Exemptions

### Disabled Veteran or Survivors of a Disabled Veteran

You qualify for this exemption if you are a veteran of the U.S. Armed Forces and your service 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 Veterans Administration reflecting the percent of disability awarded. You must file the application by April 30 or late file no later than five years after the delinquency date. A surviving spouse or child may also qualify to continue this exemption; a surviving spouse may continue the exemption if the survivor does not remarry. When the disabled veteran attains age 65, is totally blind in one or both eyes, or 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 V.A.

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 Veterans Administration 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 or heir property owner 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 five (5) 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 on this site or you may contact Customer Service at 214-631-0910.

**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 for more details (link available on this site). The application is available on this site or you may contact Customer Service at 214-631-0910.

## 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 well being 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 its assets for use in performing the organization's religious functions. See the Texas Property Tax Code in Section 11.20 for more details (link available on this site). The application is available on this site or you may contact Customer Service at 214-631-0910.

## Agricultural Appraisal

Land designated for agricultural use is appraised at its value based on the land's capacity to produce agricultural products. The value of land based on its capacity to produce agricultural products is determined by capitalizing the average net income the land would have yielded under prudent management from production of agricultural products during the five (5) years preceding the current year. Property owners may qualify for agricultural appraisal under two different laws. You may refer to Subchapter C, Section 23.41 and Subchapter D, Section 23.51 of the Texas Property Tax Code (link available on this site) for details of these laws or you may consult with the appraisal district. The open-space land (1-d-1) application is available on this site or you may contact Customer Service at 214-631-0910.

## Freeport Exemptions for Business Personal Property

Material that is transported outside of this state not later than 175 days after the date the person who owns it on January 1 acquired it, or imported it into this state, and assembled, manufactured, repaired, maintained, processed, or fabricated and shipped the materials out of the state during the required time is freeport goods. An application for this exemption must be filed with the appraisal district by April 30 each year. Copies of this application complete with instructions and supplemental forms are available on this site or obtained from the appraisal district.

## Pollution Control Property

A person is entitled to an exemption from taxation of all or part of real and personal property that the person owns and that is used wholly or partly as a facility, device, or method for the control of air, water, or land pollution if it qualifies on January 1. A person seeking an exemption under this section shall provide to the chief appraiser an exemption application on or before April 30 and a copy of the letter issued by the executive director of the Texas Commission on Environmental Quality under Subsection (d) determining that the facility, device, or method is used wholly or partly as pollution control property. A person seeking this exemption must render the pollution control property when filing a timely rendition.

## Motor Vehicle Used for Production of Income and for Personal Activities

An individual is entitled to an exemption from taxation of one motor vehicle the individual owned on January 1. The exemption will only apply to a vehicle used in the course of their occupation or profession and also used for personal activities that do not involve the production of income. This exemption does not apply to a motor vehicle used to transport passengers for hire (such as but not limited to, a taxi, bus, or limousine). You must file the application between January 1 and April 30. Attach a copy of the current vehicle registration receipt to the application. Failure to do so will result in the denial of the exemption. You may protest a denial of the exemption to the Appraisal Review Board. For the purposes of this application, an individual is one person or owner, as in a sole proprietor (not a partner, corporation, or cooperative). Motor vehicle means a passenger car or light truck. Passenger car means a motor vehicle, other than a motorcycle, golf cart, taxi, bus or limousine, designed or used primarily for the transportation of persons. Light truck means a commercial motor vehicle that has a manufacturer's rated carrying capacity of one ton or less.

## Appointment of Tax Consultants

A person may not perform property tax consulting services for compensation unless the individual is a registered property tax consultant or a registered senior property tax consultant. Consultants must complete Appointment of Agent forms listing each account the consultant is authorized to represent. That form must be on file with the appraisal district prior to actions taken on behalf of the tax consultant's client. Check with the appraisal district for more details on applying for this form.