

## **General Required Documents for Residence Homestead**

1. Residence Homestead Exemption Form (Form20-114) *Available on our website under "Forms/Guidelines"*
2. A copy of your valid Texas Driver's License or Identification Card with a **PHYSICAL ADDRESS THAT MATCHES THE PHYSICAL ADDRESS OF THE PROPERTY** you are attempting to homestead.

\*MANUFACTURED/MOBILE HOME OWNERS MUST ALSO PROVIDE: A copy of the Texas Department of Housing and Community Affairs statement of ownership, a copy of the sales purchase agreement/contract, or a sworn affidavit indicating you are the owner and the seller did not provide you with the applicable agreement/contract.

**\*\*Note: There may be other required documents needed depending on which exemption you are applying for. The added documentation is noted under each exemption listed below.**

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## **These are the exemptions available for residential properties:**

### **Homestead Exemptions**

#### **1. General Residential Homestead Exemption**

Application must be made to receive this exemption. The applicant must own and occupy the residence on January 1 of the year for which they are making application. Every school district is required to exempt up to \$25,000 of the assessed value. Other taxing jurisdiction may, at their option, grant a percentage homestead exemption up to and including 20%. An owner qualifying for a general homestead exemption may qualify for multiple exemptions.

#### **2. Disabled Person Exemption**

Application must be made to receive this exemption. The property owner must be 100% disabled. The Property Tax Code gives the definition of disabled as "under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance." Defined as the inability to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment(s) 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. The owner qualifies for this exemption effective January 1 of any year in which they become 100% disabled. **Applicants must provide proof of income through disability insurance. Documentation can be in the form of Social Security awards letter, disability retirement insurance letter from other organization, or a physician's statement (provided to the district from their doctor) stating that they are 100% disabled and unable to hold any type employment.**

#### **3. Age 65 or Older Exemption**

A property owner qualifies for the over 65 exemption effective January 1 of any year in which he or she turns 65 or purchases a residence after they are already 65 or older. Every school district is required to exempt up to \$10,000 of the assessed value; and to place a freeze ceiling on their tax amount. Other jurisdictions in Houston County can elect to give an optional over-65 exemption.

#### **4. Surviving Spouse of individual who qualified for Age 65 or Older Exemption**

A surviving spouse may qualify for this exemption if: (1) the deceased spouse died in a year in which he or she qualified for the exemption; (2) surviving spouse was 55 years of age or older when the spouse died; and (3) the property was their residence homestead when the spouse died and remains the surviving spouse's residence homestead.

**5. 100% Disabled Veteran's Homestead Exemption**

Tax Code Section 11.131 entitles a disabled veteran who receives 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or is individually unemployable to a total property tax exemption. This exemption applies to all taxing jurisdictions on the Veteran's residence homestead. A person who qualifies for an exemption under Section 11.131 after January 1 of a tax year may receive the exemption for the applicable portion of that tax year immediately on qualification for the exemption. If a person who qualifies for an exemption under this section no longer qualifies before the end of the year it ceases the day they no longer qualify. **Applicants must provide documentation from the United States Department of Veterans Affairs indicating that the veteran received 100 percent disability compensation due to a service-connected disability and had a rating of 100 percent disabled or unemployable.**

**6. Surviving Spouse of Disabled Veteran who Qualified for the 100% Disabled Veteran's Exemption**

A surviving spouse may qualify for this exemption if (1) they were married to a disabled veteran who would have qualified for the 100% Disabled Veteran's Homestead Exemption at the time of the veteran's death; (2) the surviving spouse has not remarried since the death of the disabled veteran; and (3) the property was the surviving spouse's residence homestead when the disabled veteran died and it remains their residence homestead. **Applicant must provide a copy of death certificate and current VA letter identifying him/her as surviving spouse and stating that the deceased veteran had a service-connected disability of 100% at the time of his/her death. This exemption applies to all taxing jurisdictions.**

**7. Donated Residence Homestead of Partially Disabled Veteran**

**This exemption may be granted for a disabled veteran with a service-connected disability rating less than 100% if their residence homestead was donated to them by a charitable organization at no cost to the disabled veteran. This exemption applies to all taxing jurisdictions.**

**8. Surviving Spouse of Disabled Veteran who Qualified for the Donated Residence Homestead Exemption**

A surviving spouse may qualify for this exemption if (1) they were married to a disabled veteran who qualified for the Donated Residence Homestead Exemption at the time of the veteran's death; (2) the surviving spouse has not remarried since the death of the disabled veteran; and (3) the property was the surviving spouse's residence homestead when the disabled veteran died and it remains their residence homestead. **Applicant must provide a copy of death certificate and current VA letter identifying him/her as surviving spouse. This exemption applies to all taxing jurisdictions.**

**9. Surviving Spouse of Member of Armed Forces Killed in Action.**

A person may qualify for this exemption if (1) they are the surviving spouse of a member of the United States armed services who was killed in action and (2) they have not remarried since the death of the member of the armed services. This exemption exempts 100% of the surviving spouse's residence homestead property. **Applicant must provide a copy of death certificate and current VA letter identifying him/her as surviving spouse. This exemption applies to all taxing jurisdictions.**

**10. Surviving spouse of First Responder Killed in the line of duty.**

According to Tax Code Section 11.134: The surviving spouse of a first responder who is killed or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the first responder. **The surviving spouse must present a document proving his/her eligibility as determined by the Employees Retirement System of Texas.**