

Understanding Exemptions

An exemption is a deduction from taxable value

- Texas offers a variety of partial or complete exemptions from local property tax
- Property is taxable unless the owner shows that it meets the legal requirements for an exemption
- In most circumstances, property tax exemptions require the property owner to apply

Homestead Exemption

Residence Homestead Exemption Application

Form 50-114

Appraisal District's Name _____ Appraisal District Account Number (if known) _____
Are you filing a late application? Yes No Tax Year(s) for Application _____

GENERAL INFORMATION: Property owners applying for a residence homestead exemption file this form and supporting documentation with the appraisal district in each county in which the property is located (Tax Code Sections 11.13, 11.131, 11.132, 11.133, 11.134 and 11.432). **Do not file this form with the Texas Comptroller of Public Accounts.**

SECTION 1: Exemption(s) Requested (Select all that apply.)

Do you live in the property for which you are seeking this residence homestead exemption? Yes No

General Residence Homestead Exemption Disabled Person Person Age 65 or Older (or Surviving Spouse)

100 Percent Disabled Veteran (or Surviving Spouse) Is the disability a permanent total disability as determined by the U.S. Department of Veterans Affairs under 38 CFR, Section 4.15? Yes No

Surviving Spouse of an Armed Services Member Killed or Fatally Injured in the Line of Duty Surviving Spouse of a First Responder Killed in the Line of Duty

Donated Residence of Partially Disabled Veteran (or Surviving Spouse) _____ Percent Disability Rating _____

Surviving Spouse: _____ Name of Deceased Spouse _____ Date of Death _____

Cooperative Housing: Do you have an exclusive right to occupy this property because you own stock in a cooperative housing corporation? Yes No
If yes, state name of cooperative housing corporation: _____

Were you receiving a residence homestead exemption on your previous residence? Yes No

Are you transferring an exemption from a previous residence? Yes No

Are you transferring a tax limitation? Yes No

Previous Residence Address, City, State, Zip Code _____ Previous County _____

SECTION 2: Property Owner/Applicant (Provide information for additional property owners in Section 5.)

Select One: Single Adult Married Couple Other (e.g., individual who owns the property with others)

Name of Property Owner 1 _____ Birth Date* (mm/dd/yyyy) _____ Driver's License, Personal ID Certificate or Social Security Number** _____

Primary Phone Number (area code and number) _____ Email Address*** _____ Percent Ownership Interest _____

Name of Property Owner 2 (e.g., Spouse, Co-Owner/Individual) _____ Birth Date* (mm/dd/yyyy) _____ Driver's License, Personal ID Certificate or Social Security Number** _____

Primary Phone Number (area code and number) _____ Email Address*** _____ Percent Ownership Interest _____

Applicant mailing address (if different from the physical address) _____

SECTION 3: Property Information

Date you acquired this property _____ Date you began occupying this property as your principal residence _____

Physical Address (i.e. street address, not P.O. Box), City, County, ZIP Code _____

Legal Description (if known) _____

Is the applicant identified on deed or other recorded instrument?

Yes _____ Court record/filing number on recorded deed or other recorded instrument, if available _____

No If no, required documentation must be provided. (see important information)

Is the property for which this application is submitted an heir property (see Important Information)? Yes No

Do other heir property owners occupy the property? Yes (affidavits required) No

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division For additional copies, visit: comptroller.texas.gov/taxes/property-tax
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SECTION 3: Property Information (Continued)

Manufactured Home Make _____ Model _____ ID Number _____

Is any portion of the property for which you are claiming a residence homestead exemption income producing? Yes No
If yes, indicate the percentage of the property that is income producing: _____ percent

Number of acres (or fraction of an acre, not to exceed 20 acres) you own and occupy as your principal residence: _____ acres

SECTION 4: Waiver of Required Documentation

Indicate if you are exempt from the requirement to provide a copy of your driver's license or state-issued personal identification certificate.

I am a resident of a facility that provides services related to health, infirmity or aging.

Facility Name and Address _____

I am certified for participation in the address confidentiality program administered by the Office of the Texas Attorney General under Code of Criminal Procedure Chapter 5B, Subchapter B.

Indicate if you request that the chief appraiser waive the requirement that the property address for exemption corresponds to your driver's license or state-issued personal identification certificate address:

I am an active duty U.S. armed services member or the spouse of an active duty member.

I hold a driver's license issued under Transportation Code Section 521.121(c) or 521.1211. Attached is a copy of the application for that license.

SECTION 5: Provide Additional Information Here (If any)

If you own other residential property in Texas, please list the county(ies) of location.

SECTION 6: Affirmation and Signature

I understand if I make a false statement on this form, I could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

Property Owner/Authorized Representative Name _____ Title/Authorization _____, swear or affirm the following:

- that each fact contained in this application is true and correct;
- that I/the property owner meet(s) the qualifications under Texas law for the residence homestead exemption for which I am applying; and
- that I/the property owner do(es) not claim an exemption on another residence homestead or claim a residence homestead exemption on a residence homestead outside Texas.

sign here

Signature of Property Owner/Applicant or Authorized Representative _____ Date _____

* May be used by appraisal district to determine eligibility for persons age 65 or older exemption or surviving spouse exemptions (Tax Code §11.43(m)).

** Social security number disclosure may be required for tax administration and identification. (42 U.S.C. §405(c)(2)(C)); Tax Code §11.43(f). A driver's license number, personal identification number or social security number disclosed in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code §11.48(b).

*** May be confidential under Government Code §552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Homestead Exemption

- A homestead lowers the taxable value by \$40,000 for school districts & \$3000 off road and bridge
- Other taxing units may approve an exemption not to exceed 20%

Homestead Limitation

- Market value is what your property would sell for as of January 1
- Taxable value is the value after exemptions used to calculate your property tax

A Homeowner Must...

- Own and currently occupy the property
- Not be claiming a homestead exemption on any other property
- Must have a Texas State driver's license or Texas State ID with a matching address



General Residence Homestead

- Generally, the qualifications date is January 1 however you may be eligible for a general residence homestead as soon as you acquire a property if...
 - The property doesn't have an exemption as of January 1
 - You are not claiming an exemption on another property as of January 1
 - You meet all other qualifications

Over 65 exemption

- This exemption is for homeowners age 65 and older
- Lowers the taxable value of your property by \$10,000 for school districts
- Establishes a tax ceiling that limits school taxes to the amount paid in the year that you first qualified (unless you significantly improve your home)
- Allows you to transfer the percentage of school taxes paid to another homestead in Texas if you move

Over 65 exemption

- To qualify ...
 - You must be 65 years or older
 - Your property must be your principal place of residence
 - You cannot claim this exemption on any other property

Surviving spouse...

Of a recipient of the over 65 exemption

- To qualify ...
 - You must be 55 years or older when your spouse died
 - Must have been on the deed or supply a legal document transferring ownership
 - Your spouse was receiving this exemption or would have qualified for it the year they died

Disabled Person Exemption

This exemption may apply if you meet the Social Security Administration standards for disability, even if you're not receiving benefits

- It will lower the taxable value by \$10,000 for school district taxes
- Establishes a tax ceiling that limits school taxes to the amount you paid in the year that you first qualify

100% Disabled Veteran Exemption

To qualify a veteran must...

- Receive 100% disability compensation due to a service-connected disability

AND

- Have a rating of 100% disabled or of individual unemployability from the department of Veteran Affairs.

Surviving spouse...

Of a 100% Disabled Veteran

- Must not be remarried
- Continue to own and occupy the property
- Must provide a surviving spouse letter from Veteran Affairs office with all required information