

What You Need to Know: Local Property Tax Exemptions

Texas offers a variety of partial or total exemptions from appraised property values used to determine local property taxes. Exemptions from property tax require applications in most circumstances. Applications for property tax exemptions are filed with the appraisal district in which the property is located. The general deadline for filing an exemption application is before May 1.

Residence Homestead

School districts provide a \$25,000 exemption on a residence homestead. To qualify for the general residence homestead exemption an individual must have an ownership interest in the property and use the property as the individual's principal residence. An applicant is required to state that he or she does not claim an exemption on another residence homestead in or outside of Texas.

[Find the application here.](#)

Inherited Residence Homestead

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.

[Find the application here.](#)

Age 65 or Older or Disabled Persons

For persons age 65 or older or disabled, school districts are required to provide an additional \$10,000 residence homestead exemption.

To qualify for the age 65 or older residence homestead exemption, the individual must be age 65 or older, have an ownership interest in the property and live in the home as his or her principal residence.

A disabled person must meet the definition of disabled for the purpose of receiving disability insurance benefits under the Federal Old-Age, Survivors and Disability Insurance Act.

[Find the application here.](#)

Disabled Veterans and Surviving Spouses of Disabled Veterans

A partial exemption is provided for any property owned by a disabled veteran. The amount of the exemption varies depending on the disabled veteran's disability rating. The surviving spouse who remains unmarried and surviving children of a disabled veteran may also qualify for an exemption under this section.

[Find the application here.](#)

Surviving Spouses of First Responders Killed in Line of Duty

A surviving spouse of certain first responders killed or fatally injured in the line of duty are provided a total property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the first responder.

[Find the application here.](#)

[Click here to view the complete list of Texas Comptroller Property Tax Forms and Applications.](#)