

Archer County Appraisal District

Exemptions Manual

You must provide a copy of your driver's license or state-issued personal identification certificate. The address listed on your driver's license or state-issued personal identification certificate must correspond to the address of the property for which an exemption is claimed in the application for a Residential Homestead.

Residence Homestead Exemption

You may only apply for residence homestead exemptions on one property in a tax year. A homestead exemption may include up to 20 acres of land that you actually use in the residential use (occupancy) of your home. Arbitrary factors that are unrelated to that use, such as acreage limits, matching legal descriptions, and contiguous parcels, may not be considered in determining if the land qualifies. To qualify for a homestead exemption, you must own and reside in your home on January 1 of the tax year. If you temporarily move away from your home, you still can qualify for an exemption if you don't establish another principal residence and you intend to return in a period of less than two (2) years. Homeowners in military service outside the U.S. or in a facility providing services related to health, infirmity or aging may exceed the two year period. You may file for any homestead exemption up to one year after the delinquency date. The delinquency date is normally February 1st. However you can apply for the exemption up to a year late and still have the exemption granted.

Over-65 Exemption or Disability Exemption

You may receive age 65 or older or disability homestead exemptions immediately upon qualification for the exemption(s). If you have not provided your birthdate on this application, you must apply before the first anniversary of your qualification date to receive the exemption(s) in that tax year. For example, if you turn 65 or are disabled on June 1 of the current year, you have until May 31 of the next year to apply for the current tax year's age 65 or older or disability exemption(s). This special provision only applies to age 65 or older or disability exemptions and not to other exemptions for which you may apply. You must provide a disability letter or other documentation under Federal Old-Age Survivors, and Disability Insurance to qualify for a disability homestead exemption.

Surviving Spouse Age 55 or Older Exemption

You qualify for an extension of this exemption if (1) you are 55 years of age or older on the date your spouse died and (2) your deceased spouse was receiving the over-65 exemption on this residence homestead or would have applied and qualified for the exemption in the year of the spouse's death. You will not receive the school tax limitation for the age 65 or older exemption unless your spouse died on or after December 1, 1987. You will not qualify for a disability exemption or a 100% disabled veteran exemption claimed by your deceased spouse. You are not entitled to continue the school tax limitation; however, you will be entitled to continue the local option county, city or junior college limitation.

Disabled Veterans Exemption

You qualify for this exemption if you are a veteran of the U.S. Armed Forces and your service branch or the Veteran's Administration has officially classified you as disabled. Your disability must be service related. You must be a Texas resident. He/She must also provide this office with a letter or other document from the V.A. or service branch giving your most recent disability rating. You qualify for this exemption if you are the surviving spouse or child of a deceased veteran of the U.S. Armed Forces and the Veteran's service branch or the Veteran's Administration had officially classified the veteran as

disabled before his/her death. The disability must have been service related. You must be a Texas resident. If you are a surviving spouse, you must not have remarried. If you are a surviving child, you must be under 18 years old and your disabled parent's spouse must not have survived your disabled parent. Please give the information requested below, and attach a letter or other document from the V.A. or service branch giving the veteran's most recent disability rating. Also attach a copy of a birth certificate or marriage license showing your relationship to the veteran. This exemption can be put on any parcel that he/she owns. (Ex: If he/she has the 100% DV Ex. on his/her home, they can choose to put this DV Ex. on another parcel of land or personal property vehicle that he/she owns.) The deadline for filing for a disabled veteran's exemption is between January 1 and April 30 of the tax year. However, you may file for a disabled veteran's exemption up to one year from the delinquency date.

100% Disabled Veterans Exemption

Section 11:131 Residence Homestead on 100 percent or Totally Disabled Veteran is totally exempt. Beginning in 2009, certain disabled veterans are eligible for 100% exemptions for their residence homesteads. Documentation from the Department of Veterans Affairs (VA) must be submitted to prove that the veteran receives full VA compensation and is either rated as 100% disabled or the VA has a determined to be unemployable.

Homestead Exemption Chart

Archer County	Homestead	\$3000 (FM&LR)
	Over 65	\$5000
	Disability	\$5000
Schools:		
Archer City ISD	Homestead	\$140,000
Holliday ISD	Over 65	\$200,000
Windthorst ISD	Disability	\$200,000
Olney ISD		
Iowa Park ISD		
Jacksboro ISD		
City of Holliday	Over 65	\$20000
City of Windthorst	Homestead	\$5000
	Over 65	\$5000
	Disability	\$5000

Disabled Veteran Exemption Chart

Disability Rating:

10% to 29%	\$5000
30% to 49%	\$7500
50% to 69%	\$10000
70% to 100%	\$12000

A disabled Veteran is entitled to an exemption from taxation of \$12000 if the veteran:

- 1) Is 65 years or older and disability of at least 10%
- 2) Is totally blind in one or both eyes; or
- 3) Has lost the use of one of more limbs.

Residence Homestead Exemption FAQ

Do I, as a homeowner, get a tax break from property taxes?

You may apply for homestead exemptions on your principal residence. Homestead exemptions remove part of your home's value from taxation, so they lower your taxes.

For example, your home is appraised at \$200,000, and you qualify for a \$140,000 exemption (this is the amount mandated for school districts), you will pay school taxes on the home as if it was worth only \$60,000. Taxing units have the option to offer a separate exemption of up to 20 percent of the total value.

Do all homes qualify for homestead exemptions?

No, only a homeowner's principal residence qualifies. To qualify, a home must meet the definition of a residence homestead: The home's owner must be an individual (for example: not a corporation or other business entity) and use the home as his or her principal residence. If you are age 65 or older, or disabled, the January 1 ownership and residency are not required for the age 65 or disabled homestead exemption.

What is a homestead?

A homestead can be a separate structure, condominium or a manufactured home located on owned or leased land, as long as the individual living in the home owns it. A homestead can include up to 20 acres, if the land is owned by the homeowner and used for a purpose related to the residential use of the homestead.

What homestead exemptions are available?

There are several types of exemptions you may receive.

- School taxes: All residence homestead owners are allowed a \$140,000 homestead exemption from their home's value for school taxes.
- County taxes: If a county collects a special tax for farm-to-market roads or flood control, a residence homestead is allowed to receive a \$3,000 exemption for this tax. If the county grants an optional exemption for home owners age 65 or older or disabled, the owners will receive only the local-option exemption.
- Age 65 or older and disabled exemptions: Individuals that are age 65 or older or disabled residence homestead owners qualify for a \$60,000 homestead exemption for school taxes, in addition to the \$140,000 exemption for all homeowners. If the owner qualifies for both the \$60,000 exemption for age 65 or older homeowners and the \$60,000 exemption for disabled

homeowners, the owner must choose one or the other for school taxes. The owner cannot receive both exemptions.

- Optional percentage exemptions: Any taxing unit, including a city, county, school, or special district, may offer an exemption of up to 20 percent of a home's value. But, no matter what the percentage is, the amount of an optional exemption cannot be less than \$5,000. Each taxing unit decides if it will offer the exemption and at what percentage. This percentage exemption is added to any other home exemption for which an owner qualifies. The taxing unit must decide before July 1 of the tax year to offer this exemption.
- Optional age 65 or older or disabled exemptions: Any taxing unit may offer an additional exemption amount of at least \$3,000 for tax payers age 65 or older and/or disabled.

How do I get a general \$140,000 homestead exemption?

You may file an Application for Residential Homestead with your appraisal district for the \$140,000 homestead exemption up to one year after the taxes on the homestead are due. Once you receive the exemption, you do not need to reapply unless the chief appraiser sends you a new application. In that case, you must file the new application. If you should move or your qualification ends, you must inform the appraisal district in writing before the next May 1st.

What is the deadline for filing for a homestead exemption?

You may file for any homestead exemption up to one year after the delinquency date. The delinquency date is normally February 1st.

May I continue to receive the residence homestead exemption on my home if I move away temporarily?

If you temporarily move away from your home, you may continue to receive the exemption if you do not establish a principal residence elsewhere, you intend to return to the home, and you are away less than two years. You may continue to receive the exemption if you do not occupy the residence for more than two years only 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.

For More Information contact:

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