

## Exemption Data

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less common are available and described in the Texas Property Tax Code, Chapter 11.

## Residential Homestead

The following chart represents the total exemption amounts available to homeowners.

Titus County, Mt. Pleasant ISD, Chapel Hill ISD, Harts Bluff ISD, Winfield ISD, Pewitt ISD, Daingerfield ISD and Rivercrest ISD homestead applications for the 65 and older property owner, the disabled property owner, and surviving spouse of each of those (if the spouse is 55 or older) creates a tax ceiling prohibiting increased taxes on the homestead on existing buildings. An increase in the market trend does not increase taxes for these types of homesteads. (Any new value added to the home site will cause the ceiling to be readjusted in the next tax year.) SB1 passed in November election 2015 added an additional \$10,000 to the state mandate general homestead for 2016 and adjusted the ceiling down for the O65 and disabled qualified residents. Homestead exemptions available on 20 acres with home.

## RESIDENTIAL HOMESTEADS

ENTITY CODE	ENTITY	HOMESTEAD					
		20%	ADDITIONAL	OVER 65	DISABILITY	DVHS	DAV
103	CITY OF MT PLEASANT	YES	NO	\$3,000	NO	100%	YES
101	CITY OF TALCO	NO	NO	NO	NO	100%	YES
102	CITY OF WINFIELD	NO	NO	\$3,000	NO	100%	YES
906	CHAPEL HILL ISD	NO	\$25,000	\$10,000	\$10,000	100%	YES
908	DAINGERFIELD ISD	NO	\$25,000	\$10,000	\$10,000	100%	YES
907	HARTS BLUFF ISD	NO	\$25,000	\$10,000	\$10,000	100%	YES
902	MT PLEASANT ISD	NO	\$25,000	\$10,000	\$10,000	100%	YES
904	PEWITT CISD	NO	\$25,000	\$10,000	\$10,000	100%	YES
903	RIVERCREST ISD	NO	\$25,000	\$13,000	\$10,000	100%	YES
905	WINFIELD ISD	NO	\$25,000	\$10,000	\$10,000	100%	YES
225	TITUS COUNTY	YES	NO	\$15,000	\$10,000	100%	YES
230	TITUS REGIONAL MEDICAL CENTER	YES	NO	\$15,000	\$10,000	100%	YES
231	NTX COMMUNITY COLLEGE	NO	\$5,000	\$10,000	\$10,000	100%	YES

All homeowners with qualified homesteads are subject to the placement of a homestead cap which prohibits the increase of taxable value on the homestead property to ten percent per year. The homestead cap is removed in increments each year or completely at the time of owner transition. Market value can still be reflective of the local real estate market.

## Disable Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability, disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemption amounts, as based upon these ratings are:

**Percentage Disability**

**Exemption Amount**

10-29%	\$ 5,000
30-49%	\$ 7,500
50-69%	\$10,000
70-100%	\$12,000

If the disabled veteran is 65 years of age or older, totally blind in one or both eyes, has lost the use of one or more limbs the exemption amount is \$12000 off of the assessed value of the property. A surviving spouse is entitled to an exemption of \$5000 from the assessed value of the property.

**Other Exemptions**

- Cemetery Exemptions
- Religious Organizations
- Charitable Organizations
- Veteran’s Organizations

Several other less frequently occurring exemptions are allowable and described in the Chapter 11, Property Tax Code.

**2016 EXEMPTIONS BREAKDOWN FOR THE DISTRICTS:**

EXEMPTION	DESCRIPTION	COUNT	LOCAL	STATE	TOTAL
AB	ABATEMENT	9	29,268,224	0	29,268,224
DV1	DISABLED VETERAN-10-29%	11	0	55,000	55,000
DV2	DISABLED VETERAN-30-49%	14	0	109,500	109,500
DV3	DISABLED VETERAN-50-69%	17	0	162,000	162,000
DV4	DISABLED VETERAN-70-100%	160	0	1,432,783	1,432,783
DV4S	DISABLED VETERAN SURVIVING SPOUSE	1	0	12,000	12,000
DVHS	DISABLED VETERAN HOMESTEAD	74	0	7,565,937	7,565,937
EX-XD	EXEMPT-IMPROVING PROP W/VOLUNTEER	5	0	26,105	26,105
EX-XF	EXEMPT-ASSISSTED AMBULATORY HEALTH CARE CENTERS	3	0	292,212	292,212
EX-XG	EXEMPT-PRIMARILY CHARITABL FUNCTIONS	2	0	363,770	363,770
EX-XJ	EXEMPT-PRIVATE SCHOOLS	3	0	87,144	87,144
EX-XL	EXEMPT-ORG PROVIDING ECONOMIC DEVELOPMENT	4	0	651,058	651,058
EX-XR	EXEMPT-NON PROFIT WATER/WASTE WATER CORP	78	0	14,483,455	14,483,455
EX-XU	EXEMPT-MISCELLANEOUS	12	0	590,840	590,840
EX-XV	EXEMPT-OTHER INCLUDING PUBLIC PROPERTY,RELIGIOUS	905	0	241,242,473	241,242,473
EX366	EXEMPT- UNDER \$500	1677	0	137,421	137,421
FR	FREEPORT	19	52,371,738	0	52,371,738
LIH	PUBLIC HOUSING FOR INDIGENT	6	0	3,217,716	3,217,716
PC	POLLUTION CONTROL	10	131,135,570	0	131,135,570
PPV	PERSONAL PROPERTY VEHICLE	15	3,408,580	0	3,408,580
			216,184,112	270,429,414	486,613,526