Texas Homestead Exemptions

By Bonnie Barksdale
214.855.3119 | bbarksdale@ccsb.com

Texas law provides a homestead tax exemption for Texas homeowners. In the past, applying for this exemption was very easy; homeowners merely signed an application and filed it with the taxing authority. As of September 1, 2011, however, this application process became more extensive. New Texas law imposes new standards for property owners applying for homestead exemptions. Under current law, applicants must now provide the following:

1. An authorized exemption application issued by the State comptroller's office;

2. A copy of a Texas driver's license or Texas state issued identification card for the applicant; and

3. A copy of a receipt for a motor vehicle registration.

Each of the above must show the same address for which the homestead exemption is sought. Homeowners who do not own a vehicle must submit a notarized affidavit that certifies to the fact that they do not have a vehicle and then, must instead provide a current utility bill showing the same address as shown on the application for the homestead exemption. These requirements, which took effect on September 1, 2011, apply not only to the general residential homestead exemption but also for the over 65 exemption, the disability exemption, the 100% disabled veteran's exemption, to extend an exemption for a surviving spouse or for a manufactured home exemption. If an owner of a manufactured home is seeking a homestead exemption, the applicant must also provide a Texas Department of Housing and Community Affairs issued Statement of Ownership and Location and a copy of the purchase contract or payment receipt showing that the applicant for the exemption is the actual purchaser of the manufactured home. If such is not available, a sworn affidavit containing pertinent information can be substituted for the purchase contract.

These new rules are intended to close loopholes that allowed property owners to apply for and carry homestead exemptions on more than one property. ■