Nacogdoches Central Appraisal District

216 W Hospital St   (936) 560-3447
Nacogdoches, TX 75961

Comptroller's Office Encourages Homeowners to Take Advantage of Homestead Exemptions

One of the easiest ways a homeowner can lower his or her property tax bill is to file a homestead exemption. A homestead is generally the house and land used as the owner's principal residence on Jan. 1 of the tax year. A person who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification for the exemption if the preceding owner did not receive the same exemption for that tax year.

Homestead exemptions reduce your home's appraised value and, as a result, lower your property taxes. To apply for an exemption on your residence homestead, contact the (NAME) Appraisal District.

Available homestead exemptions include:

- **School taxes:** All homeowners may receive a $100,000 homestead exemption for school taxes.
- **County taxes:** If a county collects a special tax for farm-to-market roads or flood control, a homeowner may receive a $3,000 homestead exemption for this tax.
- **Age and disability exemptions:** Individuals 65 or older or disabled as defined by law may qualify for a $10,000 homestead exemption for school taxes, in addition to the $100,000 exemption available to all homeowners. Also, any taxing unit may offer a local optional exemption of at least $3,000 for taxpayers age 65 or older and/or disabled. Older or disabled homeowners do not need to own their homes on Jan. 1 to qualify for the $10,000 homestead exemption. They qualify as soon as they turn age 65 or become disabled.
- Taxing units may offer a **local option exemption** based on a percentage of a home's appraised value. Any taxing unit can exempt up to 20 percent of each qualified homestead's value. No matter what value percentage the taxing unit adopts, the dollar value of the exemption must be at least $5,000.

- **Partial exemption for disabled veterans:** Texas law provides partial exemptions for any property owned by disabled veterans, surviving spouses and surviving children of deceased disabled veterans. This includes homesteads donated to disabled veterans by charitable organizations at no cost or not more than 50 percent of the good faith estimate of the homestead's market value to the disabled veterans and their surviving spouses. The percentage of service-connected disability determines the exemption amount.

- **100 Percent Residence Homestead Exemption for Disabled Veterans:** A disabled veteran awarded 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability from the United States Department of Veterans Affairs is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead. Surviving spouses of veterans who qualified for this exemption or who would have qualified for this exemption if it had been in effect at the time of the veteran's death are also eligible with certain restrictions. The residence homestead application must be filed if this exemption is claimed.

- **Surviving Spouses of Members of the U.S. Armed Services Killed in the Line of Duty:** The surviving spouse of a member of the U.S. armed services who is killed or fatally injured in the line of duty is allowed a 100 percent property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.

- **Surviving Spouses of First Responders Killed in the Line of Duty:** The eligible surviving spouse of a first responder killed in the line of duty is allowed a 100 percent property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the first responder.

For more details on homestead exemptions, contact the Nacogdoches Central Appraisal District at (936) 560-3447.
The homestead exemption application is available online at https://nacocad.org/forms/