

Residence Homestead Exemption

A residence homestead exemption removes a portion, or if qualifying the total, amount of a property's value from taxation for property tax purposes. The Appraisal District Chief Appraisers are responsible for determining whether or not property qualifies for an exemption. To qualify for a Residence Homestead Exemption you must **own and occupy** the property as your principal residence.

Exemptions are as follows:

General Residence Homestead Exemption—

You own and occupy the property as your principal residence.

Disabled Person Exemption—If you have a disability that qualifies you for purpose of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance.

Age 65 or Older Exemption—

This exemption is effective Jan. 1 of the tax year you become age 65.

Surviving Spouse of an Individual Who Qualified for Age 65 or Older Exemption—

If you are age 55 or older when your spouse died, the property was your residence homestead at the time of death and remains your residence homestead.

100 Percent Disabled Veterans Exemption—

You receive a 100% disability compensation due to a service-connected disability and a rating of 100% disabled or individual unemployability from the US department of Veterans Affairs.

Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100% Disabled Veteran's Exemption—

You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.131(b) at the time of his or her death or would have qualified for the exemption if the exemption had been in effect on the date the disabled veteran died), have not remarried, the property was your residence homestead at the time of the veteran's death and remains your residence homestead.

Donated Residence Homestead of Partially Disabled Veteran—

You are disabled veteran with a disability rating of less than 100% with a residence homestead donated by a charitable organization at no cost or at some cost that is not more than 50% of the good faith estimate of the market value of the residence homestead as the date of the donation is made.

Surviving Spouse of a Disabled Veteran Who Qualified of the Donated Residence Homestead Exemption—

You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.132(b) at the time of his death), and have not remarried and continue to use the property as your residence homestead.

Surviving Spouse of a Member of Armed Services Killed in Action—

You are the surviving spouse of a U.S. armed services member who is killed in action and have not remarried.

Surviving Spouse of a First Responder Killed in the Line of Duty—

You are the surviving spouse of a first responder who was killed or fatally injured in the line of duty and have not remarried.

Other special exemptions and information can be found at the websites below.

For more information, visit either of the following websites:

Comptroller.texas.gov/taxes/property-tax

Kleberg-cad.org

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Statutory Authority: Texas Property Tax Code Chapter 11

Texas offers a variety of partial or total (absolute exemptions from appraised property values used to determine local taxes. A partial exemption removes a percentage or fixed dollar amount of the property's value from taxation. A total (absolute) exemption excludes the entire property from taxation.

Taxing units are mandated by the state to offer certain (mandatory) exemptions and have the option to decide locally on whether or not to offer others.

Taxing Unit	Homestead	Homestead Local Option	Age 65 or Older	Disability
Kleberg County			\$12,000	
City of Kingsville			\$8,400	
So. Tx Water Authority	1% / \$5,000 min		\$12,000	\$12,000
Kingsville I.S.D.	\$25,000		\$10,000	\$10,000
Ricardo I.S.D.	\$25,000	10% / \$5,000 min	\$10,000	\$10,000
Riviera I.S.D.	\$25,000		\$10,000	\$10,000
Santa Gertrudis I.S.D.	\$25,000		\$10,000	\$10,000

Disabled Veterans Exemption

This partial Veterans Exemption is for use in claiming a property tax exemption pursuant to **Tax Code Section 11.22** for property owned by a disabled veteran with a service connected disability, the surviving spouse or child of a qualifying disabled veteran or the surviving spouse or child of an U.S. armed service member who died on active duty. A qualified individual is entitled to an exemption from taxation of a **portion** of the assessed value of one property the applicant owns and designates. This application applies to property owned on Jan. 1 of this year.

Allowable amounts granted by all taxing units are as follows according to the Veteran's disability rating assigned by the Department of Veteran's Administration.

10% - 29% service connected disability	\$5,000
30% - 49% service connected disability	\$7,500
50% - 69% service connected disability	\$10,000
70% - 100% service connected disability	\$12,000
AGE 65 AND OLDER	\$12,000