

Residence Homestead Exemption Application Information

A residence homestead exemption application and all supporting documentation must be filed with the appraisal district office in the county in which your property is located. Dimmit Central Appraisal District is located on 404 Pena Street, Carrizo Springs, Texas 78834. The telephone number is (830) 876-3420. Applications may be downloaded on the appraisal district's website www.dimmit-cad.org or you may access the State Comptroller's website at <http://www.window.state.tx.us/taxinfo/taxforms/50-114.pdf>

The exemptions apply to property that you own and occupy as your principal place of residence.

You must file the completed application with all required documentation beginning Jan 1 and no later than April 30 of the year for which you are requesting an exemption. If you qualify for the age 65 or older or disabled persons exemption, you must apply for the exemption no later than the first anniversary of the date you qualify for the exemption.

You are required to furnish a driver's license number, personal identification certificate number, or social security account number. **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 this application. In certain cases, you are exempt from these requirements or the chief appraiser may waive the requirements.** This information is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office.

Property Tax Code Section 11.43 (m) allows a person who receives a general homestead exemption in a tax year to receive the age 65 or older exemption for an individual 65 years of age or older in the next tax year on the same property without applying for the age 65 or older exemption if the person becomes 65 years of age in that next year as shown by information in the records of the appraisal district that was provided to the appraisal district by the individual in an application for a general residence homestead exemption.

You may file a late application for a residence homestead exemption after the deadline for filing has passed if it is filed not later than one year after the delinquency date for the taxes on the homestead.

If the chief appraiser grants the exemption(s), you do not need to reapply annually. You must reapply if the chief appraiser requires you to do so, or if you want the exemption to apply to property not listed in this application. You must notify the chief appraiser in writing if and when your right to this exemption ends. The chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

Residence Homestead Exemption Types:

General Residence Homestead - (Tax Code Section 11.13): You may qualify for this exemption if for the current year and, if filing a late application, for the year for which you are seeking an exemption: **(1)** you owned this property on January 1; **(2)** you occupied it as your principal residence on January 1; and **(3)** you and your spouse do not claim a residence homestead exemption on any other property.

Disabled Person Exemption - (Tax Code Section 11.13(c), (d)): You may qualify for this exemption if you are under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. You can't receive an age 65 or older exemption if you receive this exemption.

Age 65 or older Exemption - (Tax Code Section 11.13(c), (d)): You may qualify for this exemption if you are 65 years of age or older. You may qualify for the year in which you become age 65. You cannot receive a disability exemption if you receive this exemption.

Surviving Spouse of Individual who Qualified for Age 65 or older Exemption under Tax Code Section 11.13 (d) - (Tax Code Section 11.13(q)): You may qualify for this exemption if: **(1)** your deceased spouse died in a year in which he or she qualified for the exemption under Tax Code Section 11.13(d); **(2)** you were 55 years of age or older when your deceased spouse died; and **(3)** the property was your residence homestead when your deceased spouse died and remains your residence homestead. You can't receive this exemption if you receive an exemption under Tax Code Section 11.13(d).

100% Disabled Veterans Exemption - (Tax Code Section 11.131): You may qualify for this exemption if you are a disabled veteran who receives from the United States Department of Veterans Affairs or its successor: (1) 100 percent disability compensation due to a service-connected disability; and (2) a rating of 100 percent disabled or individual unemployability.

Surviving Spouse of Disabled Veteran Who Qualified for the 100% Disabled Veteran's Exemption - (Tax Code Section 11.131): You may qualify for this exemption if you were married to a disabled veteran who qualified for an exemption under Tax Code Section 11.131 at the time of his or her death and: **(1)** you have not remarried since the death of the disabled veteran and **(2)** the property was your residence homestead when the disabled veteran died and remains your residence homestead.

Donated Residence Homestead of Partially Disabled Veteran - (Tax Code Section 11.132, Version 1): You may qualify for this exemption if you are a disabled veteran with a disability rating of less than 100 percent and your residence homestead was donated to you by a charitable organization at no cost to you. Please attach all documents to support your request.

Surviving Spouse of Disabled Veteran Who Qualified for the Donated Residence Homestead

Exemption - (Tax Code Section 11.132, Version 1): You may qualify for this exemption if you were married to a disabled veteran who qualified for an exemption under Tax Code Section 11.132 at the time of his or her death and: **(1)** you have not remarried since the death of the disabled veteran and **(2)** the property was your residence homestead when the disabled veteran died and remains your residence homestead. Please attach all documents to support your request.

Surviving Spouse of Member of Armed Forces Killed in Action - (Tax Code Section 11.132, Version 2): You may qualify for this exemption if you are the surviving spouse of a member of the United States armed services who is killed in action and you have not remarried since the death of the member of the armed services. Please attach all documents to support your request.