

TYPES OF EXEMPTIONS

Here you will find a list of all types of exemptions you may apply for in Deaf Smith County, Texas.

HOMESTEAD, AGE, AND DISABILITY EXEMPTIONS AMOUNTS

Districts	General Homestead	Age 65 or Over	Disability
Hereford ISD	\$100,000	\$10,000-Freeze	\$10,000-Freeze
Amarillo Jr. College	-	\$15,000	-
Vega ISD	\$100,000	\$10,000 -OP \$3,000	\$10,000
Wildorado ISD	\$100,000	\$10,000	\$10,000
City Of Hereford	-	\$15,000	-
Friona ISD	\$100,000	\$10,000	-
High Plains Water (PO)	-	\$15,000	-
Adrian ISD	\$100,000	\$10,000	\$10,000
Llano Estacado Water District	-	\$10,700	\$10,000
Noxious Weed District	-	-	-
Walcott ISD	\$100,000	\$10,000	\$10,000
Hereford Regional Medical Center	-	\$15,000	-
Deaf Smith County	-	\$15,000	-

PERSONAL VEHICLE USED FOR BUSINESS OR PRODUCTION OF INCOME EXEMPTION

One passenger vehicle or light truck used in a person's occupation or profession and also used for personal activities is exempt. It does not apply to vehicles used to transport persons for hire. The exemption must be applied for time a new vehicle is acquired.

HB 1022 (passed by the voters on November 6, 2007 to expand State Property Tax Code, 11.253)

GOODS-IN-TRANSIT EXEMPTION

Exempt goods acquired inside or outside the state, detained at a facility in which the owner of the goods has no direct or indirect ownership of the facility, detained for storing purposes by the person who acquired or imported the property and then shipped to another location in or out of this state within 175 days. Taxing entities may tax the "goods-in-transit" by passing a resolution making them taxable. A property owner who receives the "Freeport Exemption" as provided in Section 11.251 is not eligible to receive this exemption under Section 11.253 for the same property. SB 1 (amends State Property Tax Code, Section 11.253).

Districts that allow Goods-in-Transit Exemption are:

District	Allow Exemption
Hereford ISD	No
Amarillo Jr College	No
Vega ISD	No
Wildorado ISD	No
City Of Hereford	No
Walcott ISD	No
High Plains Water District	No

Noxious Weed District	No
Deaf Smith County	No
Friona ISD	No
Hereford Regional Medical Center	No
Adrian ISD	No
Llano Estacado Water District	No

HOMESTEAD

This exemption helps you save on taxes on your home. It removes part of the value of your property from taxation. This exemption is only for school tax purposes in Deaf Smith County.

To qualify you must meet these 3 qualifications:

1. You must own your home in January 1.
2. You must occupy and claim the home as your principal residence. The 1st year you own the home will be prorated based on the time it was your homestead.
3. You do not claim a residence homestead exemption in this state or outside of this state.

For a manufactured home to qualify for a homestead exemption under Section 11.13, State Property Tax Code, the application for the exemption must be accompanied by a copy of the Statement of Ownership and Location for the manufactured home issued by the Manufactured Housing division of the Texas Department of Housing and Community Affairs under Section 1201.207, Occupations Code, showing that the individual applying for the exemption is the owner of the manufactured home or accompanied by a copy of the current title page for said home displayed on the computer website of the Texas Department of Housing and Community Affairs. Alternatively, the appraisal district may rely upon the computer records of the Texas Department of Housing and Community Affairs.

AGE

This exemption is also referred to as "Over-65 Exemption."

To qualify you must meet these 4 qualifications:

1. You must be 65 years of age or older.
2. You must own the home.
3. You must occupy the residence and consider it to be your principal place of residence.
4. You do not claim a residence homestead exemption in this state or outside of this state.

In addition, Over-65 homeowners who purchase or move into a different home in Texas may also transfer the percentage of school taxes paid based on the former homes' school tax ceiling. You must request a certificate from the Appraisal District for the former home and take it to the Appraisal District for the new home, if it is in a different district.

DISABILITY

If you are disabled you may qualify for this exemption. If you receive benefits based on Federal Old Age, Survivors and Disability Insurance Program administered by the Social Security Administration you would qualify. To qualify you must meet these 4 qualifications:

1. You are disabled.

2. You own the home.
3. You occupy the residence and consider it to be your principal place of residence.
4. You do not claim a residence homestead exemption in this state or outside of this state.

You will need to provide verification from the Social Security Office or your doctor to confirm that you cannot engage in gainful employment because of a physical or mental disability.

Disabled homeowners who purchase or move into a different home in Texas may also transfer the percentage of school taxes paid based on the former homes' school tax ceiling. You must request a certificate from the Appraisal District for the former home and take it to the Appraisal District for the new home, if it is in a different district.

CAP VALUE

A Cap value is a limitation on the appraisal value of a residence homestead for a tax year. Effective January 1, 1998, the State Property Tax Code Sec 23.23 provides that the appraised value of a residence homestead for a tax year will be limited to the lesser of either its market value or the sum of the market value of any new improvements and 110 percent of the appraised value of the preceding year.

DISABLED VETERAN (SEC. 11.22)

If you are disabled veteran with a service connected disability, you may qualify for the disabled veteran exemption. A surviving spouse, if not remarried, or minor children may be entitled to an exemption if the disabled veteran is deceased. The amount of exemption is based on the percentage of disability as determined by the Veterans Administration.

Disability Rating	Exemption Amount
10% to 29%	\$5,000
30% to 49%	\$7,500
50% to 69%	\$10,000
70% and over	\$12,000

DISABLED VETERAN (SEC. 11.131)

If you are a disabled veteran with a service connected disability and have a rating of 100% or have a rating of individual unemployability by the Veterans Administration, you may qualify for the disabled veteran total exemption on your residence homestead as qualified in Texas Property Tax Code Section 11.13.

If a surviving spouse qualifies for the exemption and subsequently qualifies for a different property as a residence homestead, the surviving spouse is entitled to an exemption in an amount equal to the dollar amount of the exemption of the former homestead in the last year in which the surviving spouse received an exemption. To receive an exemption on a subsequent residence homestead, the surviving spouse cannot have remarried since the death of the disabled veteran.

TOTAL

Property owned by governments, schools, cities, junior colleges, churches, and charitable organizations can be exempt. If the exemption is approved, the entire value is exempt from

taxation. This exemption is removed when the ownership changes to a non-qualifying owner and will become a PRORATED exemption.

TAX ABATEMENT

For economic development, some owners have made agreements with the taxing entities to reduce or eliminate taxes for a certain period of time.

FREEPORT

This exemption applies to items in your inventory on January 1 (or September 1 of last year, if applicable) that (1) are or will be forwarded out of Texas within 175 days of the date you acquire them or bring them into Texas and (2) are in Texas for assembling, storing, manufacturing, repair, maintenance, processing or fabricating purposes. The exemption does not apply to oil, to natural gas or to liquid gases that are immediate derivatives of refining oil or natural gas. The amount of the goods in transit exemption for this year is normally based on the percentage of your inventory made up by such goods last year. This application covers property you owned on January 1 of this year (or September 1 of the preceding year if you receive September 1 inventory appraisal). You must file the completed form between January 1 and no later than April 30 of this year. You may file a late application up to midnight the day before the appraisal review board approves the appraisal records for the year. Approval usually occurs in July. If you do file a late application and your application is approved, you must pay a penalty equal to 10% of the tax savings resulting from the freeport exemption. Be sure to attach any additional documents requested. You must apply for the exemption in each year you claim entitlement.

Districts that allow Freeport Exemption are:

District	Allow Exemption
Hereford ISD	No
Amarillo Jr College	Yes
Vega ISD	No
Wildorado ISD	No
City Of Hereford	No
Walcott ISD	No
High Plains Water District	Yes
Noxious Weed District	N/A
Deaf Smith County	No
Friona ISD	No
Hereford Regional Medical Center	Yes
Adrian ISD	No
Llano Estacado Water District	No

MINIMUM VALUE

If an owner has a cumulative taxable value of less than \$2,500 in any district on the Business Personal roll and Oil and Gas roll, the property is exempt from taxes in that district.

POLLUTION

Certain properties may be entitled to partial exemption of property that has a pollution control facility, device or equipment installed. This exemption is determined by the Texas Commission on Environmental Quality.

Surviving Spouse of Armed Services Killed in Action (Sec. 11.133)

The surviving spouse of a member of the armed services of the United States who is killed in action is entitled to an exemption from taxation of the total appraised value of the surviving spouses' residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

Surviving Spouse of First Responder Killed in Line of Duty (Sec 11.134)

The surviving spouse of a first responder who is killed or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the the surviving spouses's residence homestead if they have not remarried since the death of the first responder.