

Exemptions Information & Requirements

Homestead Exemption Tax Code Section 11.13

The Homestead Exemption is a partial exemption on the taxable value of your property.

You qualify for the Homestead Exemption once you own a property and use it as your primary residence. As of tax year 2022, the Homestead Exemption can be prorated from your move-in date.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 2 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 31st, 2023. Late application deadline: January 31st, 2025.

What to include with your application

A copy of your Texas Driver's License or Texas ID.

The address on the license or ID has to match the address of the property for which you want the exemption.

Online Application [Exemption Application – Fort Bend Central Appraisal District \(fbcad.org\)](https://www.fbcad.org)

Heirship Homestead Exemption Tax Code Section 11.49

Heir property is property owned by one or more people where the property was received through a will, transfer on death deed, or intestacy (death without a will).

You must own an interest in the property and use the property as your primary residence.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 2 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2025.

What to include with your application:

A copy of your Texas Driver's License or Texas ID.

The address on the license or ID has to match the address of the property for which you want the exemption.

An affidavit establishing ownership of interest in the property

An affidavit from each additional owner authorizing the submission of the application.

A copy of the prior owner's death certificate

A copy of the most recent utility bill

If available, a citation of any court record that is related to you owning the property.

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Person Age 65 or Older Exemption Tax Code Section 11.13(c)

The Person's Age 65 or Older Exemption is a partial exemption of the taxable value of a homesteaded property.

A property owner qualifies for the Person's Age 65 Or Older exemption if they own a property, use the property as their primary residence, and are at least 65 years old.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 1 year after the delinquency date of the tax year for which you are applying.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2025.

What to include with your application:

A copy of your Texas Driver's License or Texas ID.

The address on the license or ID must match the address of the property for which you want the exemption.

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Person Age 65 or Older Surviving Spouse Exemption Tax Code Section 11.13(q)

You qualify for this exemption if the year your spouse died is also a year in which your spouse qualified for the over 65 exemption. The surviving spouse must have been at least 55 years old when their spouse died.

The property for which you are applying for the exemption must have been your primary residence when your spouse died and has to remain your primary residence.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 2 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: January 31st, 2023. Late application deadline: February 1st, 2025.

What to include with your application:

A copy of your deceased spouse's death certificate.

A copy of your Texas Driver's License or Texas ID.

The address on the license or ID has to match the address of the property for which you want the exemption.

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Disabled Person Exemption Tax Code Section 11.13(d)

The Disabled Person Exemption is a partial exemption that provides qualifying persons additional relief on their residence homestead.

For the Disabled Person Exemption, school districts are required to provide a \$10,000 deduction from the appraised value. Other taxing units can choose to offer a deduction; a minimum deduction amount of \$3,000 is required if they offer the exemption.

Qualifying property owners must wait to apply for the disabled person exemption until after they are granted disability benefits from a qualifying agency.

If a property owner qualifies for both the Person Age 65 or Older Exemption and the Disabled Person Exemption, the property owner has to choose which exemption they want. They cannot have both.

As with the Person Age 65 or Older Exemption, the Disabled Person Exemption grants the property owner a tax ceiling (sometimes referred to as a tax freeze). It is a dollar amount limit for the taxes you pay to the school district. It is set when you first qualify for the Disabled Person Exemption.

Whatever your school taxes were the year you got your exemption becomes the tax ceiling. The exception would be if significant improvements were made to your property. A new tax ceiling would be calculated based off the new value of your property.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 2 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2025.

What to include with your application:

A copy of your Texas Driver's License or Texas ID.

The address on the license or ID must match the address of the property for which you want the exemption.

A disability benefits letter from the Social Security Administration (or other qualifying agency).

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Disabled Person Surviving Spouse Exemption Tax Code Section 11.13(q)

You qualify for this exemption if the year your spouse died is also a year in which your spouse qualified for the Disabled Person Exemption. The surviving spouse must have been at least 55 years old when their spouse died. The property for which you are applying for the exemption must have been your primary residence when your spouse died and has to remain your primary residence.

The surviving spouse of a person who received the disabled person exemption gets the same exemption amount the spouse received, and they keep the spouse's tax ceiling amount.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 2 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2025.

What to include with your application:

A copy of your spouse's death certificate.

A copy of your Texas Driver's License or Texas ID.

The address on the license or ID must match the address of the property for which you want the exemption.

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Partially Disabled Veteran Exemption Tax Code Section 11.22

You qualify for this exemption if you own a property, are a veteran of the U.S. armed forces, and you are classified as disabled by the VA or the branch of the armed services in which you served. You must have a disability rating of at least 10%.

The exemption can only be applied to one property, but it does not have to be the veteran's homestead (primary residence). The amount of the exemption varies depending on the veteran's disability rating. A disabled veteran can qualify for a higher exemption amount than the minimum amount if the veteran is at least 65 years old, has a disability rating of 10%, is totally blind in one or both eyes, or has lost the use of one or more limbs.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 5 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2028.

What to include with your application

A copy of your Texas Driver's License or Texas ID.

The address on the license or ID does not have to match the address of the property for which you want the exemption.

Disability benefits letter from the VA that states what percent service-connected disability you have.

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Partially Disabled Veteran Surviving Spouse Texas Tax Code Section 11.22

You qualify for this exemption if the year your spouse died is also a year in which your spouse qualified for the partially disabled veteran exemption. The surviving spouse cannot be remarried. The property for which you are applying for the exemption, can be any residence the surviving spouse owns. This exemption can only be applied to one property the surviving spouse owns, but it does not have to be the spouse's primary residence.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 2 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2025.

What to include with your application

A copy of your deceased spouse's death certificate.

A copy of your Texas Driver's License or Texas ID.

The address on the license or ID does not have to match the address of the property for which you want the exemption.

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Donated Residence of a Partially Disabled Veteran Tax Code Section 11.132

You qualify for this exemption if you own a property, you use that property as your primary residence, and you are a veteran of the U.S. armed forces. You must be classified as disabled by the VA or the branch of the armed services in which you serves. You have to have a service-connected disability rating of less than 100%.

Your primary residence must have been donated to you by a charitable organization. It must have been donated at no cost to you. It can also have been donated to you at some cost, but that cost, in the form of a cash payment, mortgage or both, cannot be more than 50% of the good faith estimate of the market value of your residence.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 5 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2028.

What to include with your application

A copy of your Texas Driver's License or Texas Id.

The address on the license or ID must match the address of the property for which you want the exemption.

Documentation showing that the residence homestead was donated, and that it means the conditions for a donated residence set by the tax code.

Disability benefits letter from the VA that states what percent service-connected disability you have.

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Donated Residence of a Partially Disabled Veteran Surviving Spouse Tax Code Section 11.132

You qualify for this exemption if the year your spouse died is also a year in which your spouse qualified for the disabled person exemption. The surviving spouse cannot be remarried. The property for which you are applying for the exemption,

must have been the primary residence of the surviving spouse when the deceased spouse died, and has to remain their primary residence.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 2 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2025.

What to Include with you application

A copy of your deceased spouse's death certificate.

A copy of your Texas Driver's License or Texas Id.

The address on the license or ID must match the address of the property for which you want the exemption.

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100% Disabled Veteran Exemption Tax Code Section 11.131

You qualify for the 100% disabled veteran exemption if you own a property, use it as your primary residence, and have a service-connected disability rating of 100% or be determined to be unemployable by the VA.

The exemption is prorated from the date you moved into the property, as long as your 100% disability benefits were granted that same year.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 5 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2028.

What to include with your application

A copy of your Texas Driver's License or Texas ID.

The address on the license or ID must match the address of the property for which you want the exemption.

Disability benefits letter from the VA that states you receive 100% disability benefits, or you are considered to be unemployable.

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100% Disabled Veteran Surviving Spouse Exemption Tax Code Section 11.131(d)

You qualify for this exemption if the year your spouse died is also a year in which your spouse qualified for the 100% disabled veteran exemption. The surviving spouse cannot be remarried. The property for which you are applying for the exemption, must have been the primary residence of the surviving spouse when the deceased spouse died, and has to remain their primary residence.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 2 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2025.

What to include with your application

A copy of your deceased spouse's death certificate.

A copy of your Texas Driver's License or Texas ID

The address on the license or ID must match the address of the property for which you want the exemption.

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Surviving Spouse of a Member of the Armed Services Killed in the Line of Duty
Tax Code Section 11.133

You qualify for this exemption if you were married to a U.S. armed services member who is killed in the line of duty or fatally injured in the line of duty. You must not be remarried since the death of your spouse. The property for which you are applying for the exemption, must have been the primary residence of the surviving spouse when the deceased spouse died, and has to remain their primary residence. This exemption gives you a total exemption.

Also available is a partial exemption that can be applied to any property the surviving spouse owns.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 2 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2025.

What to include with your application

A copy of your deceased spouse's death certificate.

A copy of your Texas Driver's License or Texas ID.

The address on the license or ID must match the address of the property for which you want the exemption.

Documentation from the VA showing the deceased spouse was an U.S. armed services member and that they were killed in the line of duty or were fatally injured in the line of duty.

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Surviving Spouse of First Responder Killed in Line of Duty Tax Code Section 11.134

You qualify for this exemption if you were married to a First Responder (as defined in Section 615.003, Government Code) who is killed in the line of duty or fatally injured in the line of duty. You must not be remarried since the death of your spouse. The property for which you are applying for the exemption, must have been the primary residence of the surviving spouse when the deceased spouse died, and must remain their primary residence. This exemption gives you a total exemption.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 2 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2025.

What to include with your application

A copy of your deceased spouse's death certificate.

A copy of your Texas Driver's license or Texas ID.

The address on the license or ID must match the address of the property for which you want the exemption.

Documentation showing your spouse was a first responder, and that they were killed or fatally injured in the line of duty.

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Surviving Spouse or Child of U.S. Armed Service Member Who Died on Active Duty Tax Code Section 11.22

You qualify for this exemption if you were married to a U.S. armed services member who died while on active duty. There is no requirement that the spouse not be remarried. For the surviving children of a U.S. Armed Services member who died while on active duty, the child must be under 18 and unmarried. You must not be remarried since the death of your spouse. There is no requirement that the property for which a surviving spouse or surviving child is applying for be a residence homestead; it can be any property owned by the surviving spouse or child as long as they designate the property on the application. This exemption gives the surviving spouse a partial exemption and gives the surviving children a partial exemption that is split among them.

Deadline: April 30th of the tax year for which you are applying. Late applications are allowed up to 2 years after the delinquency date of the tax year for which you want the exemption.

Example: 2022 deadline is April 30th, 2022. Delinquency date: February 1st, 2023. Late application deadline: January 31st, 2025.

What to include with your application

A copy of your deceased spouse's death certificate.

A copy of your Texas Driver's license or ID.

The address on license or ID does not have to match the address for which you want the exemption.

Documentation from the VA showing the deceased spouse was an U.S. Armed Services member and that they died while on active duty.

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