

The seal of the Texas Comptroller of Public Accounts is visible in the background. It features a five-pointed star in the center, surrounded by a wreath of olive and oak branches. The words "THE COMPTROLLER" are written in a circular path around the top, and "TEXAS" is written at the bottom.

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Texas Comptroller of Public Accounts

Texas Property Tax Exemptions

Complete and Partial Property
Tax Code Exemptions Available to
Property Owners Who Qualify

April 2020

Tax Code Section 5.05(a) authorizes the Comptroller's office to prepare and issue publications relating to the appraisal of property and the administration of taxes as a public service. By publishing this manual, the Comptroller's office is making available an information resource of a general nature regarding the appraisal of property and the administration of taxes. This publication does not address and is not intended to address all aspects of property appraisal, tax administration or property tax law. The information contained in this publication neither constitutes nor serves as a substitute for legal advice. Pursuant to Tax Code Section 5.041(f), the Comptroller's office may not advise a property owner, a property owner's agent or the appraisal district on a protest matter. Questions regarding property appraisal, tax administration, the meaning or interpretation of statutes, legal requirements and other similar matters should, as appropriate or necessary, be directed to an attorney or other appropriate counsel.

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Property Tax Exemptions

Property tax in Texas is locally assessed and locally administered. There is no state property tax. Property tax brings in the most money of all taxes available to local taxing units. Property taxes pay for schools, roads, police and firemen, emergency response services, libraries, parks, and other services provided by local government. Texas provides for a variety of exemptions from property tax for property and property owners that qualify for the exemption.

Local taxing units offer a variety of partial or total (absolute) exemptions from property appraised values used to determine local property taxes. A partial exemption removes a percentage or a fixed dollar amount of a property's value from taxation. A total (absolute) exemption excludes the entire property from taxation. The state mandates that taxing units offer certain (mandatory) exemptions and gives them the option to decide locally on whether or not to offer others.

Exemption Applications

A property owner must apply for an exemption in most circumstances.¹ If a property owner fails to file a required application on time, the owner usually forfeits the right to the exemption unless late application provisions exist in law.²

The general deadline for filing an exemption application is before May 1.³ Charitable organizations improving property for low-income housing and community housing development associations must file the application for exemption within 30 days of acquiring the property.⁴

Some exemptions require the property owner to file an application one time and others require the property owner to file an application annually. Most one-time exemptions allow the chief appraiser to request a new application to verify that a property or property owner remains eligible for the exemption. **Appendix A** is a chart outlining which Tax Code exemptions:

- require no application;
- require an annual application; or
- require a one-time application, unless requested by the chief appraiser.

Appraisal district chief appraisers determine whether or not property qualifies for an exemption.⁵ Property owners may appeal the chief appraiser's exemption determinations, including the denial of an exemption.⁶ Taxing units, on the other hand, may appeal the granting of an exemption to a property owner.⁷ An individual property owner may not, however, challenge the grant of an exemption to another property owner. Only a taxing unit may challenge the granting of an exemption.⁸ Property is taxable unless the owner shows that it meets all legal requirements for a total exemption.⁹

Exemption applications ask for most or all of the information needed to decide an exemption issue. Most exemption cases will depend on one or more of the following three issues: (1) the owner's eligibility; (2) the property's qualifications; or (3) the property's use.

¹ Tex. Tax Code § 11.43(a)

² Tex. Tax Code §§ 11.43(d), 11.431, 11.433, 11.435, 11.438, 11.439 and 11.4391

³ Tex. Tax Code § 11.43(d)

⁴ Tex. Tax Code § 11.436

⁵ Tex. Tax Code § 11.45(a)

⁶ Tex. Tax Code § 41.41(a)(4)

⁷ Tex. Tax Code § 41.03(a)(2)

⁸ Tex. Tax Code § 41.03(a)(2)

⁹ Tex. Tax Code § 11.01(a)

Owner's Qualifications

Ownership requirements vary by exemption. Exemptions, such as those for individuals or families (homestead or disabled veterans' exemptions), may require evidence of age, physical condition or disability, military service, family relationship or other factors.

The date for determining most exemption qualifications is Jan. 1, but there are some exceptions. Certain exemptions are determined immediately upon a change in life of the property owner or by the chief appraiser on a property's acquisition date.¹⁰

January 1

The date for determining owner qualifications for general homestead exemptions is Jan. 1. Property receiving exemptions for freeport, abatement, pollution control, historic or archeological site, solar and wind-powered energy devices, offshore drilling rigs, water conservation initiatives and disabled veterans must qualify on Jan. 1.¹¹

Immediate

Homeowners who reach age 65 or who become disabled during a tax year, will qualify immediately for those exemptions, as if the homeowner qualified on Jan. 1 of the tax year. A surviving spouse age 55 or older may qualify for the deceased spouse's exemption, if the spouse dies in the year that he or she reaches age 65. Disabled veterans or their surviving spouses with homes donated by charitable organizations, surviving spouses of U.S. armed services members killed in action and surviving spouses of first responders killed or fatally injured in the line of duty also qualify immediately for those exemptions, as if they qualified on Jan. 1 of the tax year.¹²

Organizations qualifying for immediate exemption include cemeteries, charitable organizations, religious organizations, private schools, low-income housing organizations, youth development associations, nonprofit water supply and wastewater service corporations, veteran's organizations and other nonprofit organizations.¹³

Acquisition Date

When the state, a political subdivision of the state and other qualifying organizations acquire property used for public purposes, the chief appraiser determines the property's exemption qualifications as of the acquisition date.¹⁴

Precious metal held in a depository in Texas qualifies for exemption while it's held in a precious metal depository.¹⁵

Heir Property

Heir property is property owned by one or more individuals, where at least one owner claims the property as a residence homestead, and the property was acquired by will, transfer on death deed, or intestacy.¹⁶ An heir property owner not specifically identified as the residence homestead owner on a deed or other recorded instrument in the county where the property is located must provide:

- an affidavit establishing ownership of interest in the property;
- a copy of the prior property owner's death certificate;
- a copy of the property's most recent utility bill; and
- a citation of any court record relating to the applicant's ownership of the property, if available.¹⁷

An owner may record their interest in the heir property in the local county clerk's office where the property is located. The State Bar of Texas offers a list of individuals and organizations that may provide free or reduced-fee legal assistance at texasbar.com.

Property's Qualifications and Use

Many exemptions apply only to specific classes of property. The property owner must list all property subject to the exemption and demonstrate that each property meets exemption requirements.

How and when the property owner uses the property is often critical in determining exemption cases. An important factor is whether a property's use is exclusive, primary or incidental.

¹⁰ Tex. Tax Code § 11.43(d)

¹¹ Tex. Tax Code § 11.42

¹² Tex. Tax Code § 11.42

¹³ Tex. Tax Code § 11.42

¹⁴ Tex. Tax Code §§ 11.42(b) and 11.436

¹⁵ Tex. Tax Code §§ 11.141 and 11.42(b)

¹⁶ Tex. Tax Code § 1.04(20)

¹⁷ Tex. Tax Code § 11.43(o)

Chief Appraiser Determinations

The chief appraiser is responsible for (1) granting an exemption application; (2) disapproving an exemption application and asking for more information; (3) modifying an exemption application; or (4) denying an exemption application. A property owner is entitled to a written notice of a modification or the denial of an exemption application and may protest such before an appraisal review board (ARB), if a protest to the ARB is timely filed.¹⁸

A chief appraiser may deny an application for any number of reasons. Denial of an exemption application can be because, but not limited to, any of the following reasons:

- Property owner is not entitled to the exemption;
- The property does not qualify for an exemption;
- Documentation filed with an exemption application does not support the exemption;
- Exemption is not filed timely;
- In the case of age 65 or older and disabled, only one exemption may be claimed per taxing unit;
- Documentation filed with a request for homestead exemption does not match the property address; or
- In the case of a residence, an exemption has already been granted on another property.

¹⁸ Tex. Tax Code § 11.45

Types of Exemptions

Tax Code exemption requirements are extensive. Property owners should read applicable statutes carefully. The Comptroller's hardcopy publication annotated Property Tax Code contains the text of the law and notes on significant court cases.

The following is a short summary of selected exemption provisions. **Appendix B** lists other exemptions authorized by the Tax Code.

Residence Homestead (Tax Code Section 11.13)

Most residential exemption court cases concern the owner's qualifications for the exemption; whether the exemption covers specific improvements or amounts of land; or whether the property is the principal residence of the owner. **Appendix C** lists mandatory and local option residence homestead exemptions, their amounts and the applicable taxing units.

General Residence Homestead

Texas law requires school districts to offer a \$25,000 exemption on residence homesteads.¹⁹ Any taxing unit, including a city, county, school district or special district, has the option of deciding locally to offer a separate residence homestead exemption of up to 20 percent of a property's appraised value, but not less than \$5,000.²⁰ Counties are also required to offer a \$3,000 exemption if the county collects farm-to-market roads or flood control taxes.²¹

There are no specific qualifications for the general homestead exemption other than the owner has an ownership interest in the property and uses the property as the owner's principal residence.²² However, an applicant is required to state that the applicant does not claim an exemption on another residence-homestead in or outside of Texas. The application must include a copy of the applicant's driver's license or state identification card. This requirement does not apply to a resident of

a facility that provides services related to health, infirmity, or aging; or to applicants who are certified for participation in the Attorney General's Address Confidentiality Program.²³

A chief appraiser is prohibited by law from allowing a homestead exemption unless the address on the identification provided corresponds to the address of the property for which the exemption is claimed. A chief appraiser may waive this requirement for an active duty U.S. armed services member or the spouse of an active duty service member if the application includes a copy of the military identification card and a copy of a utility bill for the residence homestead. A chief appraiser also may waive the requirement if the applicant holds specific driver's license issued for judges and the spouses of judges or peace officers and includes with the application a copy of the application for that license.²⁴

Normally the exemption applies to those portions of the house actually used as a residence, as opposed to business or other use.²⁵ The homestead includes up to 20 acres of land and any improvements used for residential purposes.²⁶

The home must be the principal residence of the applicant. A qualified homeowner does not lose his or her homestead exemption if the homeowner does not establish a different principal residence, intends to return and occupy the residence and is temporarily absent for a period of less than two years. The law provides that homeowners in military service inside or outside the United States or in a facility providing services related to health, infirmity or aging may be away from the home longer than two years and still keep the homestead exemption. The two-year limit does not apply to these homeowners.²⁷

¹⁹ Tex. Tax Code § 11.13(b)

²⁰ Tex. Tax Code § 11.13(n)

²¹ Tex. Tax Code § 11.13(a)

²² Tex. Tax Code § 11.13(j)(1)

²³ Tex. Tax Code § 11.43(j)

²⁴ Tex. Tax Code § 11.43(n) and (p)

²⁵ Tex. Tax Code § 11.13(k)

²⁶ Tex. Tax Code § 11.13(j)(1)

²⁷ Tex. Tax Code § 11.13(l)

Age 65 or Older or Disabled

Texas law requires school districts to offer an additional \$10,000 residence homestead exemption to persons age 65 or older or disabled.²⁸ Any taxing unit, including a city, county, school district or special district, has the option of deciding locally to offer a separate residence homestead exemption for persons age 65 or older or disabled in an amount not less than \$3,000.²⁹

To qualify for the mandatory and local option exemption for persons age 65 or older, the owner must be age 65 or older and live in the house.³⁰ If the age 65 or older homeowner dies, the surviving spouse may continue to receive the local option exemption if the surviving spouse is age 55 or older at the time of death and lives in and owns the home and applies for the exemption.³¹

A disabled person must meet the definition of disabled for the purpose of payment of disability insurance benefits under the Federal Old-Age, Survivors and Disability Insurance Act.³² A homeowner does not have to meet the definition of disabled or age 65 or older on Jan. 1 of the tax year, but may qualify as disabled or age 65 or older at any time during the tax year. The exemption applies to the entire tax year as if the person was disabled or age 65 on Jan. 1.³³ If these applicants are not specifically identified on a deed or other recorded instrument, they must provide an affidavit or other compelling evidence of ownership.³⁴

An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units.³⁵ The appraisal district should have more information.

The trustor of a qualifying trust may qualify for the residence homestead exemption. A residence owned by an individual through an interest in a qualifying beneficial trust and occupied by such individual as a trustor or beneficiary of the trust may qualify. An owner's surviving spouse who has a life estate in a residence may also qualify the property for a residence homestead exemption.³⁶

The Tax Code places a ceiling on school taxes for residence homesteads owned by persons who are age 65 and older or disabled. The tax ceiling continues for age 55 or older surviving spouses of individuals who die while qualified for the tax ceiling. These homeowners may also transfer the percent of tax paid, based on their ceiling, when they purchase another home and use it as their principal residence.³⁷ Tax Code Section 11.26(i) entitles the surviving spouse of an age 65 or older or disabled person to the school district tax limitation on a residence homestead; however, an accompanying constitutional amendment was not passed by the Texas Legislature.

A county, city or junior college district can offer a tax limitation on homesteads of taxpayers who are disabled or age 65 or older.³⁸ The taxing unit's governing body may adopt the limitation or citizens in the taxing unit by petition and election may adopt the limitation.³⁹ Once adopted, the Tax Code provides for the tax ceiling for disabled and age 65 or older homeowners and their right to transfer to another homestead in that taxing unit the same benefit of that tax ceiling. It also provides for surviving spouses age 55 or older to retain the tax ceiling.⁴⁰

Manufactured and Cooperative Housing

Manufactured homes may qualify for homestead exemptions. For a manufactured home to qualify as a residential homestead, the owner must follow detailed provisions concerning a statement of ownership.⁴¹

A property owner may also receive a homestead exemption for cooperative (co-op) housing.⁴² Upon receiving a request from the co-op, the chief appraiser must separately appraise and list each individual stockholder's interest. Each stockholder whose interest is separately appraised may protest and appeal the appraisal like any other property owner.⁴³

²⁸ Tex. Tax Code § 11.13(c)

²⁹ Tex. Tax Code § 11.13(d)

³⁰ Tex. Tax Code § 11.13(c) and (d)

³¹ Tex. Tax Code § 11.13(q)

³² Tex. Tax Code § 11.13(m)(1)

³³ Tex. Tax Code § 11.42(c)

³⁴ Tex. Tax Code § 11.43(o)

³⁵ Tex. Tax Code § 11.43(o)

³⁶ Tex. Tax Code § 11.13(j)(1)(D) and (j)(2)

³⁷ Tex. Tax Code § 11.26(a), (g) and (i-1)

³⁸ Tex. Tax Code § 11.261(a)

³⁹ Tex. Const. art. VIII, § 1-b(h)

⁴⁰ Tex. Tax Code § 11.261(g) and (i)

⁴¹ Tex. Tax Code § 11.432(a)

⁴² Tex. Tax Code § 11.13(o)

⁴³ Tex. Tax Code § 23.19(b)

Uninhabitable or Unstable Residence

If a qualified residential structure for which the owner receives an exemption is rendered uninhabitable or unusable by a casualty or by wind or water damage, the owner may continue to receive the exemption for the structure and the land and improvements used in the residential occupancy of the structure while the owner constructs a replacement qualified residential structure on the land. The owner cannot establish a different principal residence for which the owner receives an exemption during that period and intends to return and occupy the structure as the owner's principal residence.⁴⁴

To continue to receive the exemption, the owner must begin active construction of the replacement qualified residential structure or other physical preparation of the site on which the structure is to be located not later than one year after the owner ceases to occupy the former qualified residential structure as the owner's principal residence and may not receive the exemption for more than two years.

If the property is in a governor-declared disaster area and is uninhabitable or unstable because of the disaster, the owner must begin active construction of the replacement structure or site preparation no later than five years after ceasing to occupy the principal residence and may not receive the exemption for more than five years.⁴⁵

The site of a replacement qualified residential structure is considered under physical preparation if the owner has engaged in architectural or engineering work, soil testing, land clearing activities or site improvement work necessary for the construction of the structure or has conducted an environmental or land use study relating to the construction of the structure.⁴⁶

Temporary Exemption for Disaster Damage

A qualified property that is at least 15 percent damaged by a disaster in a governor-declared disaster area is eligible for a temporary exemption of a portion of the appraised value of the property.⁴⁷ A property owner must apply for the temporary exemption no later than 105 days after the governor declares a disaster area.⁴⁸ Qualified property includes:

- tangible personal property used for income production;
- improvements to real property; and
- certain manufactured homes.⁴⁹

The chief appraiser determines if the property qualifies for the temporary exemption and assigns a damage assessment rating of Level I, II, III or IV.⁵⁰ The chief appraiser may rely on information from a county emergency management authority, the Federal Emergency Management Agency (FEMA) or other appropriate sources when making this determination.⁵¹

The damage assessment rating determines the percentage of appraised value of the qualified property to be exempted.⁵² The amount of the exemption is determined by multiplying the property value after applying the damage assessment rating to a fraction (365 divided by the number of days remaining in the tax year after the date the governor declares the disaster).⁵³

The chief appraiser must send written notice of the approval, modification or denial of the application to the applicant no later than five days after making the determination.⁵⁴ The temporary disaster area exemption expires on Jan. 1 of the first tax year in which the property is reappraised.⁵⁵

Veterans' Exemptions (Tax Code Sections 11.131, 11.132, 11.133, 11.22 and 11.23(a))

Partial Exemption

Texas law provides partial exemptions for any property owned by disabled veterans and surviving spouses and children of deceased disabled veterans.⁵⁶ It also provides a partial exemption for residence homesteads donated at no cost or not more than 50 percent of the good faith estimate of its market value to disabled veterans by charitable organizations that extends to surviving spouses who have not remarried. The amount of exemption is determined according to percentage of service-connected disability.⁵⁷

⁴⁴ Tex. Tax Code § 11.135(a)

⁴⁵ Tex. Tax Code § 11.135(a) and (a-1)

⁴⁶ Tex. Tax Code § 11.135(b)

⁴⁷ Tex. Tax Code § 11.35(a) and (b)

⁴⁸ Tex. Tax Code § 11.43(s)

⁴⁹ Tex. Tax Code § 11.43(s)

⁵⁰ Tex. Tax Code § 11.35(f)

⁵¹ Tex. Tax Code § 11.35(f)

⁵² Tex. Tax Code § 11.35(h)

⁵³ Tex. Tax Code § 11.35(i)

⁵⁴ Tex. Tax Code § 11.45(e)

⁵⁵ Tex. Tax Code § 11.35(k)

⁵⁶ Tex. Tax Code § 11.22

⁵⁷ Tex. Tax Code § 11.132

Total Exemption

A surviving spouse of a member of the U.S. armed services killed in action is allowed a total property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.⁵⁸

A disabled veteran who receives 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or 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.⁵⁹ If these veterans qualify for the exemption after Jan. 1 of a tax year, they receive an exemption for the applicable portion of that year immediately upon qualifying for the exemption. Likewise, if the property no longer qualifies in a year, the exemption is removed for that portion of the year.⁶⁰

The 100 percent disabled veteran exemption extends to a surviving spouse who was married to a disabled veteran who qualified or would have qualified for this exemption if it had been in effect at the time of the veteran's death. To be entitled to this exemption, the surviving spouse must not have remarried; the property was the residence homestead of the surviving spouse when the veteran died; and the property remains the residence homestead of the surviving spouse.⁶¹

If the surviving spouse is eligible for the exemption and then qualifies a different property as a residence homestead, the surviving spouse is entitled to the same dollar amount of the former exemption that was last received at the former homestead. The surviving spouse cannot remarry to receive the subsequent exemption. The chief appraiser of the county in which the former residence was located must provide to the surviving spouse a written certificate so that the amount of the exemption on the subsequent qualified homestead can be determined.⁶²

The chief appraiser is also required, under Tax Code Section 11.431 to accept and approve or deny an application for the surviving spouse after the deadline for filing has passed, if the application for the exemption is filed not later than two years after the delinquency date for the taxes on the homestead.⁶³

⁵⁸ Tex. Tax Code § 11.133

⁵⁹ Tex. Tax Code § 11.131

⁶⁰ Tex. Tax Code §§ 11.42, 26.10(c) and 26.1125

⁶¹ Tex. Tax Code § 11.131

⁶² Tex. Tax Code §§ 11.131

⁶³ Tex. Tax Code § 11.431

Veterans Organizations

Property owned by a veterans organization is exempt. Qualified veterans' organizations are defined as non-profit organizations composed primarily of members or former members of the armed forces of the United States or its allies and that are chartered or incorporated by the U.S. Congress.⁶⁴

Surviving Spouse of First Responder (Tax Code Section 11.134)

Texas law provides a total property tax exemption for the residence homestead of a surviving spouse of a first responder killed or fatally injured in the line of duty if the surviving spouse has not remarried since the first responder's death. This exemption applies regardless of the date of the first responder's death. If the surviving spouse is eligible for the exemption and then qualifies a different property as a residence homestead, the surviving spouse is entitled to the same dollar amount of the former exemption that was last received at the former homestead. The chief appraiser of the county in which the former residence was located must provide to the surviving spouse a written certificate so that the exemption amount on the subsequent qualified homestead can be determined.⁶⁵

Charitable Organizations Generally (Tax Code Section 11.18)

Property owned by qualified charitable organizations is exempt. An organization must meet requirements regarding how it is organized, what it does and how it uses its property. The organization is limited to charitable activities that are listed in Tax Code Section 11.18.⁶⁶

Exemptions for charitable organizations require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁶⁷ The bylaws must pledge the group's properties to charitable purposes. The organization may not allow anyone to realize private gain from the organization's activities.⁶⁸ In some cases, particularly involving medical care facilities, children's homes and nursing homes, questions may

⁶⁴ Tex. Tax Code § 11.23(a)

⁶⁵ Tex. Tax Code § 11.134

⁶⁶ Tex. Tax Code § 11.18

⁶⁷ Tex. Tax Code § 11.18(f)

⁶⁸ Tex. Tax Code § 11.18(e)

involve whether the institution serves people who cannot pay for services as well as those who can.

The exemption applies to property (buildings and land on which the buildings are located and personal property) owned by the charitable organization. The property must be used exclusively by the organization or other equally qualified organizations. If part of the property is leased to or used by a nonqualified person or business, the other use must be limited to activities that benefit the people the organization serves.⁶⁹

Community Land Trusts (Tax Code Section 11.1827)

Real and personal property owned by a community land trust for the purpose of providing affordable housing for low-income and moderate-income residents, promoting resident ownership of housing, keeping housing affordable for future residents, and capturing the value of public investment for long-term community benefit is exempt.⁷⁰ The exemption must be adopted by the governing body of the taxing unit before July 1.⁷¹ Once the exemption is allowed, it does not have to be claimed in subsequent years unless the ownership changes or the person's qualifications for the exemption changes.⁷²

To receive the exemption, the trust must meet certain requirements of a charitable organization; own the land for the purpose of leasing it and selling or leasing housing units located on the land; and engage exclusively in the sale or lease of housing as provided for in the Local Government Code Section 373B.002. The trust must also conduct an annual audit by an independent auditor and report the results of the audit to the local governing body and the chief appraiser. The property cannot be exempted after the third year on which the trust acquired the property unless the trust is offering to sell or lease the property or is leasing the property according to Local Government Code Chapter 373B.⁷³

⁶⁹ Tex. Tax Code § 11.18

⁷⁰ Tex. Tax Code § 11.1827 and Tex. Loc. Gov't Code § 373B.004

⁷¹ Tex. Tax Code § 11.1827

⁷² Tex. Tax Code § 11.43(c)

⁷³ Tex. Tax Code § 11.1827

Primarily Charitable Organizations (Tax Code Section 11.184)

Real and personal property owned by organizations engaged primarily in performing charitable functions is exempt. Before applying for an exemption with the appraisal district, an organization must obtain from the Comptroller's office a determination letter stating the organization is engaged primarily in performing charitable functions. The chief appraiser must accept a Comptroller's office determination letter as conclusive evidence that the organization engages primarily in performing charitable functions and is eligible for exemption. The chief appraiser determines if the organization uses its property for its charitable purposes. An organization is required to obtain a new Comptroller's office determination letter every fifth year after the exemption is granted. To implement the determination process, the Comptroller's office has adopted rules and prescribed a form for applying for a determination letter.⁷⁴

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁷⁵

Religious Organizations (Tax Code Section 11.20)

Places of religious worship and clergy residences owned by qualified religious groups are exempt. Religious organizations must be organized and operated primarily for religious worship or the spiritual welfare of individuals. The religious organization must meet requirements similar to those imposed on charitable and youth organizations.⁷⁶

Generally, if an organization qualifies under this section, it may exempt property of the following types: actual places of religious worship, personal property used at the place of worship, residences for clergy and personal property used at the residences. A religious organization may use its assets in performing its functions or the functions of another religious organization.⁷⁷

⁷⁴ Tex. Tax Code § 11.184

⁷⁵ Tex. Tax Code § 11.184

⁷⁶ Tex. Tax Code § 11.20

⁷⁷ Tex. Tax Code § 11.20

Public property owned by the state or a taxing unit and leased to a religious organization may receive the religious organization exemption if the property is used as a place of regular religious worship and meets other requirements of the Tax Code. The religious organization applies and takes other action relating to the exemption as if the organization owned the property.⁷⁸

A property owned by a religious organization and leased for use as a school may be exempt as a school. A religious organization's land held for expanding or constructing a place of worship may be exempt, so long as the land produces no revenue during the holding period. The land exemption has a limit of six years for contiguous property and three years for non-contiguous property.⁷⁹

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁸⁰

Exemptions for religious organizations require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁸¹

Private Schools (Tax Code Section 11.21)

The school exemption applies to property used for school purposes. As with charitable and religious organizations, the school must use its assets in performing its function or the function of another educational organization.⁸² A property owned by a religious organization and leased for use as a school may be exempt as a school.⁸³

The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.⁸⁴

Exemptions for private schools also require the property owner to have a charter or bylaws dedicating property to particular purposes and providing for disposition of property upon dissolution.⁸⁵

Public Property (Tax Code Section 11.11)

To qualify for the public property exemption, the state of Texas or a political subdivision of the state must own the property. The property must be used for public purposes such as the health, comfort and welfare of the public. State-owned property is taxable if it is rented to a private business that uses it for something inconsistent with the agency's duties. The property may not be used to provide housing to the public other than students or agency employees. However, if an educational institution uses the property primarily for instructional purposes and secondarily for residences, the property is exempt. Additionally, property held for the benefit of a state junior college, college or university is exempt under the same conditions.⁸⁶

Property of a higher education development foundation or an alumni association located on land owned by the state for the support, maintenance or benefit of a state institution of higher education is exempt provided that the foundation or organization meets the requirement. The organization must be organized exclusively to operate programs or perform activities for the benefit of institutions of higher education. Finally, the property must be used exclusively for those programs or activities.⁸⁷

An improvement is considered owned by the state and property used for public purposes if it is located on land owned by the Texas Department of Criminal Justice, leased and used by the department and subject to a lease-purchase agreement providing that legal title to the improvement will pass to the department at the end of the lease term.⁸⁸

⁷⁸ Tex. Tax Code § 11.20

⁷⁹ Tex. Tax Code § 11.20

⁸⁰ Tex. Tax Code § 11.20

⁸¹ Tex. Tax Code § 11.20(c)

⁸² Tex. Tax Code § 11.21

⁸³ Tex. Tax Code § 11.21

⁸⁴ Tex. Tax Code § 11.21

⁸⁵ Tex. Tax Code § 11.21

⁸⁶ Tex. Tax Code § 11.11

⁸⁷ Tex. Tax Code § 11.11

⁸⁸ Tex. Tax Code § 11.11

Tangible personal property leased to the state or a political subdivision is exempt if the property is subject to a lease-purchase agreement providing that the state or political subdivision takes legal title to the property at the end of the lease term. The exemption ends 30 days after the lease terminates if the state or political subdivision does not take title to the personal property.⁸⁹

Real and personal property owned by a nonprofit corporation engaged primarily in providing chilled water and steam to certain health-related facilities is exempt. The corporation's property would be considered as if it were owned by the state and used for health and education purposes. Certain facilities related to transportation leased to a private entity to provide transportation or for utility purposes are also exempt.⁹⁰

⁸⁹ Tex. Tax Code § 11.11

⁹⁰ Tex. Tax Code § 11.11

Appendix A

Tax Code Exemption General Application Provisions

No Application Required

Tax Code Section	Exemption
11.11	Public Property
11.12	Federal Exemptions
11.14	Tangible Personal Property Not Producing Income
11.141	Precious Metal Held in Precious Metal Depository
11.145	Income-Producing Tangible Personal Property Having Value Less Than \$500
11.146	Mineral Interest Having Value of Less than \$500
11.15	Family Supplies
11.16	Farm Products
11.161	Implements of Husbandry
11.25	Marine Cargo Containers Used Exclusively in International Commerce

Annual Application Required

Tax Code Section	Exemption
11.111	Public Property Used to Provide Transitional Housing for Indigent Persons
11.1801	Charity Care and Community Benefits Requirements for Charitable Hospital
11.181	Charitable Organizations Improving Property for Low-Income Housing
11.1825	Organizations Constructing for Rehabilitating Low-Income Housing: Property Not Previously Exempt (Note: See provisions of 11.1826)
11.184	Organizations Engaged Primarily in Performing Charitable Functions (Note: Reapplication required every fifth tax year instead of annually.)
11.185	Colonia Model Subdivision Program
11.23(b)-(g), (i), (k) or (l)	Miscellaneous Exemptions: Federation of Women's Clubs; Nature Conservancy of Texas; Congress of Parents and Teachers; Private Enterprise Demonstration Associations; Bison, Buffalo and Cattalo; Theater Schools; Community Service Clubs; Scientific Research Corporations; and Incomplete Improvements
11.24	Historic Sites
11.251	Tangible Personal Property Exempt
11.252	Motor Vehicles Leased for Personal Use
11.253	Tangible Personal Property in Transit
11.28	Property Exempted from City Taxation by Agreement
11.311	Landfill-Generated Gas Conversion Facilities
11.32	Certain Water Conservation Initiatives

One-Time Application Required, Unless Requested by Chief Appraiser

Tax Code Section	Exemption
11.13	Residence Homestead
11.131	Residence Homestead of 100 Percent or Totally Disabled Veteran
11.132	Donated Residence Homestead of Partially Disabled Veteran
11.133	Residence Homestead of Surviving Spouse of Member of Armed Forces Killed in Action
11.134	Residence Homestead of Surviving Spouse of First Responder Killed in Line of Duty
11.17	Cemeteries
11.18	Charitable Organizations
11.182	Community Housing Development Organizations Improving Property for Low-Income and Moderate-Income Housing: Property Previously Exempt (Note: See provisions of 11.182(e)(3), 11.182(g) and 11.1826)
11.1827	Community Land Trust
11.183	Association Providing Assistance to Ambulatory Health Care Centers
11.19	Youth Spiritual, Mental and Physical Development Associations
11.20	Religious Organizations
11.21	Schools
11.22	Disabled Veterans
11.23(a), (h), (j), (j-1) or (m)	Miscellaneous Exemptions: Veterans Organizations; County Fair Associations; Medical Center Development; Medical Center Development in Populous Counties; and National Hispanic Institute
11.231	Nonprofit Community Business Organization Providing Economic Development Services to Local Community
11.254	Motor Vehicle Used for Production of Income and for Personal Activities
11.27	Solar and Wind-Powered Energy Devices
11.271	Offshore Drilling Equipment Not in Use
11.30	Nonprofit Water Supply or Wastewater Service Corporation
11.31	Pollution Control Property
11.315	Energy Storage System in Nonattainment Area
11.33	Raw Cocoa and Green Coffee Held in Harris County
11.35	Temporary Exemption for Qualified Property Damaged by Disaster
11.437	Exemption for Cotton Stored in Warehouse

Appendix B

Other Property Tax Code Exemption Summaries

Type	Tax Code Section	Summary
Public property used to provide transitional housing for the indigent	11.111	This section exempts property owned by the United States or a federal agency and used to provide transitional housing to the poor under a program operated by the U.S. Department of Housing and Urban Development. The property is exempted only by ordinance or order of the taxing units in which the property is located.
Federal exemptions	11.12	Property exempt from ad valorem taxation under federal law is exempt from taxation.
Tangible personal property not used to produce income	11.14	Generally, all tangible personal property, other than manufactured homes, that is not held or used for production of income is exempt from property taxes. However, the governing body of a taxing unit may, by official action, continue to tax property other than family supplies, household goods or personal effects. A structure that is substantially affixed to real estate and is used or occupied as a residential dwelling is taxable. The term structure does not include trailer-type vehicles designed primarily for use as temporary living quarters in connection with recreational, camping, travel or seasonal use.
Precious Metal Held in Precious Metal Depository	11.141	Precious metal held in precious metal depository in Texas is exempt.
Income-producing tangible personal property and mineral interest property having value of less than \$500	11.145 and 11.146	An owner's personal property used to produce income is aggregated to determine if the owner's total taxable value in each separate taxing unit is less than \$500 and is exempt. The taxable value of a property owner's mineral interests is aggregated to determine if the taxable value within each taxing unit is less than \$500 and is exempt.
Family supplies	11.15	A family is entitled to an exemption from taxation of its family supplies for home or farm use.
Farm products	11.16	Livestock, poultry, agricultural products, eggs and some nursery products are exempt when they are still in the hands of the person who raised them. Nursery products are exempt only if they are still growing on Jan. 1. Livestock, poultry and eggs must be owned by the person who is paying for their care on Jan. 1. Farm products include standing timber or timber that has been harvested and on Jan. 1 is located on the real property on which it was produced and is under the ownership of the person who owned the timber when it was standing.
Implements of husbandry	11.161	Machinery and equipment used for farming, ranching and timber production, regardless of primary design, is exempt.
Cemeteries	11.17	Cemetery property is exempt. The property must be used exclusively for human burial. The property may not be held for profit.

Type	Tax Code Section	Summary
Charity care and community benefits requirements for charitable hospital	11.1801	To qualify as a charitable organization under Tax Code Section 11.18(d) (1), a nonprofit hospital or hospital system must provide charity care and community benefits as follows: (1) at a level that is reasonable in relation to the community needs, as determined through the community needs assessment, the available resources of the hospital or hospital system, and the tax-exempt benefits received by the hospital or hospital system; (2) in an amount equal to at least 4 percent of the hospital's or hospital system's net patient revenue; (3) in an amount equal to at least 100 percent of the hospital's or hospital system's tax-exempt benefits, excluding federal income tax; or (4) in a combined amount equal to at least 5 percent of the hospital's or hospital system's net patient revenue, provided that charity care and government-sponsored indigent health care are provided in an amount equal to at least 4 percent of net patient revenue.
Charitable organization improving property for low-income housing	11.181	A charitable organization improving property for low-income housing is exempt if it meets the Tax Code requirements and uses volunteer labor to build or repair housing for sale, without profit, to a low-income individual or family. Each property may be exempt for a maximum of five years after the property's acquisition date. Property that received an exemption based on its ownership by an organization that constructs or rehabilitates property and uses the property to provide affordable, low-income housing and that was subsequently transferred by that organization to a charitable organization is not exempted after the fifth year it was transferred. If the organization sells the property to an individual or family that is not low income, the chief appraiser enters a penalty in the appraisal records and notifies the organization and the buyer. The penalty is equal to the taxes that would have been imposed in each year the property was exempt plus 12 percent interest.
Community housing development organizations (CHDOs) improving property for low-income and moderate-income housing (property previously exempt)	11.182	Improved or unimproved real property owned by an organization under Tax Code Section 11.182 is exempt if certain requirements are met. The statute applies to CHDOs (as provided under 42 U.S.C. §12704) meeting requirements of charitable organizations under Tax Code Section 11.18(e) and (f) and engaging exclusively in building or repairing property for sale or rent without profit to low-income or moderate-income individuals or families and related activities. An organization may qualify for an exemption only if it received an exemption under Tax Code Section 11.182 for the subject property for any part of the 2003 tax year. The statute includes restrictions on eligibility and requirements pertaining to, under specified conditions, the number of years property may be exempted, exemption in subsequent years for multifamily rental property of 36 or more dwelling units, certain property constructed after Dec. 31, 2001, property used for administrative purposes, property acquired or sold during the preceding year, and change in ownership. The statute includes requirements for preparation and delivery of annual audits.

Type	Tax Code Section	Summary
Organizations constructing or rehabilitating low-income housing property not previously exempt	11.1825	Real property owned by an organization under Tax Code Section 11.1825 is exempt if certain requirements are met. Generally, the statute applies to organizations constructing or rehabilitating and using to provide housing to individuals or families meeting certain income eligibility requirements and exemption is prohibited for housing projects constructed by an organization if construction was completed before Jan. 1, 2004. The statute provides for an exemption of 100 percent of appraised value of single-family dwellings subject to sale and, for multi-family or single-family dwellings subject to rental, an exemption of 50 percent of appraised value unless otherwise provided by a the governing body of a taxing unit any part of which is located in a county with a population of at least 1.8 million. An organization may not receive an exemption from a taxing unit located in a county with a population of at least 1.8 million unless the exemption is approved by the taxing unit's governing body. Under such circumstances, the statute sets forth a process by which an organization must submit a written request for exemption approval to a taxing unit's governing body and the governing body must take specified action on the request and, if the taxing unit approves the exemption, the chief appraiser must still make a determination that the property qualifies for an exemption. The statute includes restrictions on eligibility and requirements pertaining to, under specified conditions, status, history, policies, and board composition of the organization, income eligibility, housing project square footage reservation for certain individuals or families, rent, property owned for purposes of rehabilitation, transfer of property and change of ownership, appraisal requirements, and public notice of capitalization rates. Tax Code Section 11.1826 includes requirements for preparation and delivery of annual audits.
Charitable associations providing assistance to ambulatory health care centers	11.183	An organization that assists ambulatory health care centers is exempt if it is exempt from federal income tax; is funded by a grant under the Federal Public Health Service §330; does not perform abortions or provide abortion services; and meets other Tax Code requirements.
Colonia Model Subdivision Program	11.185	Unimproved real property owned by an organization under the colonia model subdivision program is entitled to an exemption if the organization meets the requirements of Tax Code Section 11.18(e) and (f); purchased the property or is developing the property with proceeds of a loan from Texas Department of Housing and Community Affairs; and owns the property for the purpose of developing a model colonia subdivision. Buildings and tangible personal property used for administration can also qualify for an exemption. Penalty with 12 percent annual interest may be assessed under certain circumstances if the property is sold.
Youth spiritual, mental and physical development associations	11.19	The property of qualified youth development groups affiliated with a state or national organization is exempt. A youth development association may use its property in performing its functions or the functions of another youth development organization. The exemption also applies to partially complete improvements or physical preparation. The exemption for incomplete improvements lasts only three years.
Miscellaneous exemptions	11.23	The miscellaneous exemptions apply to specific entities, such as veteran's organizations, theater schools and medical center development, as well other exemptions. See the Tax Code for more information.

Type	Tax Code Section	Summary
Nonprofit community business organization providing economic development services to local community	11.231	<p>An association that qualifies as a nonprofit community business organization is entitled to an exemption from taxation of buildings and tangible personal property it owns and uses exclusively to perform its primary functions. The exemption also applies to real property owned by the organization consisting of an incomplete improvement that is under active construction or other physical preparation and is designed and intended to be used exclusively by qualified nonprofit community business organizations. It also applies to the land on which the incomplete improvement is located that will be reasonably necessary for the use of the improvement.</p> <p>Use of exempt property by non-qualified nonprofit community business organizations does not result in the loss of an exemption if the use is incidental to use by qualified nonprofit community business organizations and limited to activities that benefit the beneficiaries of the nonprofit community business organizations that own or use the property.</p>
Historic or archeological sites	11.24	<p>To qualify for the historic or archeological site exemption, a structure must be designated a historic building or archeological site and the taxing unit must vote to grant an exemption. The structure must be designated as a Recorded Texas Historic Landmark by the Texas Historical Commission or the taxing unit must designate it as historically significant and in need of tax relief. The taxing unit decides the amount of the exemption.</p>
Marine cargo containers used exclusively in international commerce	11.25	<p>Marine cargo containers used exclusively in international commerce are exempt. A marine cargo container is a container used to transport goods by ship, readily handled without reloading to transfer from one mode of transport to another and used repeatedly. The definition also includes a container that is fully or partially enclosed, has an open top suitable for loading or consists of a flat rack suitable for securing goods onto the container. The exemption is limited to property owned by a citizen or entity of a foreign country and taxed in a foreign country.</p>
Goods exported from Texas	11.251	<p>The Tax Code provides for a freeport exemption to implement Art. VIII, Sec. 1-j of the Texas Constitution which exempts goods, wares, ores, merchandise and other tangible property, other than oil, gas and petroleum products (defined as liquid and gaseous materials immediately derived from refining petroleum or natural gas) and aircraft or repair parts used by a certified air carrier. The freeport goods qualify if they leave Texas within 175 days of the date they are brought into or acquired in the state. Freeport goods that are aircraft parts may qualify if they leave the state within 730 days of being acquired or brought into the state, but this extension requires official action by the taxing unit.</p>
Leased vehicles for personal use	11.252	<p>Motor vehicles (passenger cars or trucks with a shipping weight of not more than 9,000 pounds) leased for personal use are exempt. Personal use means 50 percent or more of its use, based on mileage, is for activities that do not involve the production of income. By rule, the Comptroller's office has established exemption application requirements and procedures to determine whether a vehicle qualifies. The lessee completes a Comptroller-adopted form certifying under oath that the vehicle is not primarily used for the production of income. The owner (lessor) maintains the lessee executed forms for inspection and copying by the appraisal district. The owner renders nonexempt vehicles for taxation and provides the chief appraiser with an additional list of all leased vehicles. A city, by ordinance adopted before Jan. 1, 2002, may tax personal-use leased vehicles.</p>

Type	Tax Code Section	Summary
Tangible personal property in transit	11.253	The Tax Code provides for an exemption for goods-in-transit to implement Art. VIII, Sec. 1-n of the Texas Constitution. Goods in transit are goods acquired inside or outside the state, stored under a bailment contract by a public warehouse operator at one or more public warehouse facilities that are not in any way owned or controlled by the owner of the property who acquired or imported the property and then shipped to another location in or out of this state within 175 days. The goods do not include oil, gas or petroleum products or special inventories such as motor vehicles in a dealer's retail inventory. To tax goods in transit, taxing units must take official action.
Motor vehicle used for production of income and for personal activities	11.254	One passenger car or light truck, if it is owned by an individual and used in the individual's business or profession and also used for personal activities, is exempt. The exemption does not apply to vehicles used to transport passengers for hire.
Solar and wind-powered energy devices	11.27	Persons who install a solar or wind-powered energy device to produce energy for onsite use are entitled to exempt the amount of value the device contributes to their property.
Offshore drilling rigs	11.271	Offshore drilling rigs that are stored in a county bordering the Gulf of Mexico or a bay or other body of water immediately adjacent to the Gulf of Mexico are exempt. Drilling rigs are exempt only if they are stored for a purpose other than repair and are not used for drilling. They must be designed for offshore drilling. Personal property that is used or part of an offshore spill response system is exempt if the system is being stored while not in use in a county bordering the Gulf of Mexico or a bay or other body of water immediately adjacent to the Gulf of Mexico. Certain ownership requirements apply. Personal property used in connection with the exploration or production of oil or gas is not exempt as an offshore spill response containment system.
Tax abatement	11.28	Property owners who have entered redevelopment and tax abatement agreements with local taxing units under Tax Code Chapter 312 are allowed to exempt all or part of the property's value from taxation.
Nonprofit water supply or wastewater service corporations	11.30	Property owned and reasonably necessary for a nonprofit water supply or wastewater service corporation's functions is exempt. The exemption also applies to partially complete improvements or for physical preparation. The exemption for incomplete improvements lasts for three years.
Pollution control	11.31	Property acquired after Jan. 1, 1994 and used for pollution control may receive an exemption. The exemption applies to all or part of real and personal property used solely or partly as a facility, device or method to control air, water or land pollution. The exemption also applies to an extensive list of clean energy technologies that are used to control pollution. The Texas Commission on Environmental Quality (TCEQ) is required to adopt rules to create a list of facilities, devices or methods to control pollution that are eligible for exemption. Property not eligible for the exemption includes residential; park or scenic land; vehicles; property subject to a tax abatement agreement before Jan. 1, 1994; and property owned by a person or company that manufactures pollution control equipment or provides pollution control services. To qualify for a use determination, the person or company must apply to TCEQ for a permit or permit exemption. TCEQ notifies the chief appraiser about the application and determines the proportion of the property that is used for pollution control. Then, TCEQ issues a determination letter to the applicant. The property owner sends the letter with the exemption application to the appraisal district. The chief appraiser must accept the letter's determination as conclusive evidence for the exemption.

Type	Tax Code Section	Summary
Landfill-generated gas conversion facilities	11.311	A person is entitled to an exemption on personal property that is located on or in close proximity to a landfill and is used to collect gas generated by the landfill; compress and transport the gas; process the gas; and deliver the gas. This property is considered used as a facility, device or method for the control of air, water or land pollution.
Energy storage system in nonattainment area	11.315	Energy storage systems used, constructed, acquired or installed to meet or exceed air pollution laws, rules and regulations is exempt if the governing body of the taxing unit provides for the exemption by official action. It must be in an area designated as non-attainment; be in a municipality with a population of at least 100,000 adjacent to a municipality with a population of more than two million; have 10 megawatt capacity; and be installed on or after Jan. 1, 2014.
Certain water conservation initiatives	11.32	Property designated by a taxing unit as property upon which approved local initiatives have been implemented may be exempt. The taxing unit may exempt part or all of the value of property with approved water conservation, desalination or brush control initiatives. The taxing unit's governing body must designate approved initiatives by adopting an ordinance or other law.
Raw cocoa and green coffee held in Harris County	11.33	This section exempts all raw cocoa and green coffee held in Harris County. The owner need not claim the exemption, once granted, in subsequent years unless requested by the chief appraiser.
Temporary Exemption for Qualified Property Damaged by Disaster	11.35	A property at least 15 percent damaged by a disaster, located in a governor-declared disaster, may exempt a percentage of the property's appraised value based on the assigned damage assessment rating.
Cotton Stored in Warehouse	11.437	A person who operates a warehouse used primarily for the storage of cotton for transportation outside of Texas may apply for an exemption under Tax Code Section 11.251 for the cotton stored in the warehouse on behalf of all the owners of the cotton. The cotton must be eligible for a freeport exemption under Tax Code Section 11.251 and is presumed to have been transported outside of Texas not later than 175 days after the date the cotton was acquired or imported into Texas.

Appendix C

Residence Homestead Exemptions

Exemption	Tax Code Section	Taxing Unit	Total or Partial	Mandatory or Local Option	Amount
General Residence Homestead	11.13(b)	School Districts	Partial	Mandatory	\$25,000
General Residence Homestead	11.13(n)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount up to 20 percent of the property's value, but not less than \$5,000
Farm-to-Market Roads or Flood Control (if collected)	11.13(a)	Counties	Partial	Mandatory (if collected)	\$3,000
Age 65 or Older or Disabled	11.13(c)	School Districts	Partial	Mandatory	\$10,000
Age 65 or Older or Disabled	11.13(d)	Cities, Counties, School Districts or Special Districts	Partial	Local Option	An amount adopted by the taxing unit, but no less than \$3,000
Disabled Veterans	11.22	Cities, Counties, School Districts and Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability
Disabled Veterans with Homes Donated by Charitable Organizations	11.132	Cities, Counties, School Districts and Special Districts	Partial	Mandatory	An amount determined by the percentage of service-connected disability
100 Percent Disabled Veterans	11.131	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Surviving Spouse of U.S. Armed Services Member Killed in Action	11.133	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
Surviving Spouse of First Responder Killed or Fatally Injured in the Line of Duty	11.134	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value

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