



Homeowners Encouraged to Take Advantage of Homestead Exemptions

Homeowners looking to reduce their property tax bills may find some relief by filing a homestead exemption. Homestead exemptions are offered by counties, cities, school districts and other local taxing units. A homestead is generally the house and land used as the owner's principal residence on January 1 of the tax year. Homestead exemptions reduce the appraised value of your home and, as a result, lower your property taxes. To apply for an exemption on your residence homestead, contact the Jefferson Central Appraisal District.

Available homestead exemptions include:

- **School taxes:** All homeowners receive a \$100,000 homestead exemption for school taxes (*amount is currently \$40,000. The increase to \$100,000 will be effective for the 2023 taxes pending voter approval in the November, 2023 election*)
- **County taxes:** Jefferson County grants a 20% homestead exemption.
- **Age and disability exemptions:** Individuals 65 or older or disabled as defined by law may qualify for a minimum \$10,000 homestead exemption for school taxes, in addition to the \$100,000 exemption available to all homeowners. Also, any taxing unit may offer a local optional exemption of at least \$3,000 for taxpayers age 65 or older and/ or disabled. Older or disabled homeowners do not need to own their homes on Jan. 1 to qualify for these special homestead exemptions. They qualify as soon as they turn 65 or become disabled.
- Taxing units may offer a **local option exemption** based on a percentage of a home's appraised value. Any taxing unit can exempt up to 20 percent of the value of each qualified homestead. No matter what percentage of value the taxing unit adopts, the dollar value of the exemption must be at least \$5,000.
- **Partial disabled veteran exemptions:** The law provides partial exemptions for any property owned by veterans who are disabled, surviving spouses, and surviving children of deceased disabled veterans. This includes homesteads donated to disabled veterans by charitable organizations at no cost or not more than 50 percent of the good faith estimate of the homestead's market value to the disabled veterans and their surviving spouses. The amount of exemption is determined according to the percentage of service-connected disability.
- **100% Residence Homestead Exemption for Disabled Veterans:** A disabled veteran who receives from the United States Department of Veterans Affairs (1) 100 percent disability compensation due to a service-connected disability; and (2) a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead. This benefit has been extended to the surviving spouse upon the veteran's death with certain restrictions.
- **Surviving Spouses of Members of the US Armed Services Killed in Action:** The surviving spouse of a member of the US armed services who is killed in action is allowed a total (100 percent) property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the armed services member.
- **Surviving Spouses of First Responders Killed in the Line of Duty:** The eligible surviving spouse of a first responder killed in the line of duty is allowed a total (100 percent) property tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the first responder.

[Click here](#), then click the **CURRENT TAX RATES** link for a list of the exemptions granted by the local taxing entities.

[Click here](#) to print a copy of the homestead exemption application and watch an instructional video on how to complete it. The complete application may either be mailed or emailed to our office at homesteads@jcad.org.

For more details on homestead exemptions, contact the Jefferson Central Appraisal District at 409-840-9944 or 727-4611. Or contact the Comptroller's Property Tax Assistance Division at 1-800-252-9121 and press "2" to access the menu and then press "1" to contact the Information Services Team.