

# Description of Exemptions

Please see a brief explanation of these total or partial exemption of property from taxation required or authorized by the Property Tax Code.

- **General Residence Homestead Exemption** (Tax Code Section 11.13(a) and (b))  
Property was owned and occupied as owner's principal residence on Jan. 1. No residence homestead exemption can be claimed by the property owner on any other property.
- **Disabled Person Exemption** (Tax Code Section 11.13(c) and (d))  
Persons under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. Property owners not identified on a deed or other instrument recorded in the applicable real property records as an owner of the residence homestead must provide an affidavit or other compelling evidence establishing the applicant's ownership interest in the homestead. (See Form 50-114-A) This exemption cannot be combined with the persons age 65 or older exemption.
- **Age 65 or Older Exemption** (Tax Code Section 11.13(c) and (d))  
This exemption is effective Jan. 1 of the tax year in which the property owner becomes age 65. Property owners not identified on a deed or other instrument recorded in the applicable real property records as an owner of the residence homestead must provide an affidavit or other compelling evidence establishing the applicant's ownership interest in the homestead. (See Form 50-114-A) This exemption cannot be combined with the disabled persons exemption.
- **Surviving Spouse of an Individual Who Qualified for Age 65 or Older Exemption** (Tax Code Section 11.13(q))  
Surviving spouse of person who qualified for the age 65 or older exemption may receive this exemption if the surviving spouse was 55 years of age or older when the qualifying spouse died. The property must have been the surviving spouse's residence homestead at the time of death and remain the surviving spouse's residence homestead. This exemption cannot be combined with an exemption under 11.13(d).
- **100 Percent Disabled Veterans Exemption** (Tax Code Section 11.131(b))  
Property owner who receives a 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the U.S. Department of Veterans Affairs or its successor. Documentation must be provided to support this exemption request.
- **Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100 Percent Disabled Veteran's Exemption** (Tax Code Section 11.131(c) and (d))  
Surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.131(b) at the time of his or her death or would have qualified for the exemption if the exemption had been in effect on the date the disabled veteran died) who has not remarried since the death of the veteran. The property must have been the surviving spouse's residence homestead at the time of the veteran's death and remain the surviving spouse's residence homestead.
- **Donated Residence Homestead of Partially Disabled Veteran** (Tax Code Section 11.132(b))  
A disabled veteran with a disability rating of less than 100 percent with a residence homestead donated by a charitable organization at no cost or at some cost that is not more than 50 percent of the good faith estimate of the market value of the residence homestead as of the date the donation is made. Documentation must be provided to support this exemption request.
- **Surviving Spouse of a Disabled Veteran Who Qualified for the Donated Residence Homestead Exemption** (Tax Code Section 11.132(c) and (d))  
Surviving Spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.132(b) at the time of his or her death) who has not remarried since the death of the disabled veteran and maintains the property as his or her residence homestead.
- **Surviving Spouse of a Member of Armed Services Killed in Action** (Tax Code Section 11.133(b) and (c))  
Surviving spouse of a U.S. armed services member who is killed in action who has not remarried since the death of the service member. Documentation must be provided to support this exemption request.
- **Surviving Spouse of a First Responder Killed in the Line of Duty** (Tax Code Section 11.134)  
Surviving spouse of a first responder who is killed or fatally injured in the line of duty who has not remarried since the death of the first responder. Documentation must be provided to support this exemption request.

# EXEMPTIONS BY TAX UNITS

| ENTITY   | CODE |    |          |         |          | EXEMPTION GRANTED  |    |          |    |    |    |    |
|--|------|----|----------|---------|----------|--|----|----------|----|----|----|----|
| COLUMBUS ISD   | CS   | HS | \$25,000 | OV (FZ) | \$10,000 | --   | DP | \$10,000 | DV | -- | -- | CH |
| HALLETTSVILLE ISD  | HS   | HS | \$25,000 | OV (FZ) | \$10,000 | --   | DP | \$10,000 | DV | -- | -- | CH |
| RICE CONSOLIDATED ISD  | RS   | HS | \$25,000 | OV (FZ) | \$10,000 | --   | DP | \$10,000 | DV | -- | -- | CH |
| WEIMAR ISD   | WS   | HS | \$25,000 | OV (FZ) | \$10,000 | --   | DP | \$10,000 | DV | -- | -- | CH |
|  |      |    |          |         |          |  |    |          |    |    |    |    |
| CITY OF COLUMBUS   | CC   | -- | --       | OV      | \$10,000 | --   | -- | --       | DV | -- | -- | CH |
| CITY OF EAGLE LAKE   | EL   | -- | --       | OV      | \$7,500  | --   | -- | --       | DV | -- | -- | CH |
| CITY OF WEIMAR   | WC   | -- | --       | OV      | \$3,000  | --   | -- | --       | DV | -- | FR | CH |
|  |      |    |          |         |          |  |    |          |    |    |    |    |
| COLORADO COUNTY  | C    | HS | 20%      | OV      | \$12,000 | --   | -- | --       | DV | -- | -- | CH |
| COLORADO GROUNDWATER CONSERVATION DISTRICT   | GCD  | HS | 20%      | OV      | \$12,000 | --   | -- | --       | DV | -- | -- | CH |
|  |      |    |          |         |          |  |    |          |    |    |    |    |
| GLIDDEN FRESHWATER SUPPLY  | F    | -- | --       | --      | --       | --   | -- | --       | DV | -- | -- | CH |
| THE FALLS MUNICIPAL UTILITY  | M    | -- | --       | --      | --       | --   | -- | --       | DV | -- | -- | CH |
| COASTAL BEND GROUNDWATER   | WDCB | -- | --       | --      | --       | --   | -- | --       | DV | GT | -- | CH |
| COLORADO COUNTY WATER CONTROL & IMPR DIST  | G    | -- | --       | --      | --       | --   | -- | --       | DV | -- | -- | CH |
|  |      |    |          |         |          |  |    |          |    |    |    |    |
| RICE HOSPITAL DISTRICT   | RH   | HS | 20%      | OV      | \$10,000 | --   | DP | \$10,000 | DV | GT | -- | CH |
| <i>Coastal Bend Groundwater collected by:</i><br>Wharton Co Tax Assessor/Collector P O Box 189<br>Wharton, TX 77488    |      |    |          |         |          | HS=HOMESTEAD<br>OV=OVER 65<br>LO=LOCAL OPTION 1%<br>DP=DISABLED PERSON<br>DV=DISABLED VETERAN<br>FR=FREEPORT<br>GT=GOODS IN TRANSIT<br>CH=PRIMARLIY CHARITABLE |    |          |    |    |    |    |
| <i>Hallettsville ISD collected by:</i><br>Lavaca Co Tax Assessor/Collector P O Box 293<br>Hallettsville, TX 77964-0293 |      |    |          |         |          | <i>All remaining entities collected by :</i><br>Colorado County Appraisal District<br>P O Box 10<br>Columbus, TX 78934   |    |          |    |    |    |    |