

Property owners may qualify for a variety of exemptions as provided by the Texas Constitution. Some of the most commonly occurring exemptions are described below. Other less commonly occurring exemptions are available and described in the Texas Property Tax Code, Chapter 11.

### **Residential Homestead**

The following chart represents the total exemption amounts available to homeowners who qualify for this exemption on homesites with a maximum of 20 acres:

Jurisdiction	General	Over 65	Disability	100% Disabled Veteran
Bee County	\$5,000 or 20% (the greater)	\$25,000 + \$10,000	\$25,000 + \$10,000	100%
Bee County Farm Road	\$5,000 or 20% (the greater) + \$3,000	\$5,000 + \$10,000 (\$3,000 not allowed)	\$5,000 + \$10,000 (\$3,000 not allowed)	100%
Bee Groundwater Conservation District	\$5,000 or 20% (the greater)	\$5,000 + \$10,000		100%
Beeville ISD	\$25,000	\$25,000 + \$10,000	\$25,000 + \$10,000	100%
Beeville Water Supply		\$5,000		100%
Central Emergency		\$3,000		100%
City of Beeville		\$5,000	\$5,000	100%
Coastal Bend College		\$5,000 or 1% (the greater)	\$5,000 or 1% (the greater)	100%
Pawnee ISD	\$25,000	\$25,000 + \$10,000	\$25,000 + \$10,000	100%
Pettus ISD	\$25,000	\$25,000 + \$10,000	\$25,000 + \$10,000	100%
Skidmore-Tynan ISD	\$25,000	\$25,000 + \$10,000	\$25,000 + \$10,000	100%

For school tax purposes, the over 65, disability, and 100% disabled veteran residential homestead exemptions create a tax ceiling prohibiting increased taxes on the homestead on *existing buildings*. (Any new areas added to the homesite will cause the ceiling to be readjusted and set in the subsequent tax year.)

Bee County, City of Beeville and Coastal Bend College allow tax ceilings prohibiting increased taxes on the residential homesteads for over 65 and disabled homeowners. Although Texas law allows it, the other taxing jurisdictions have not adopted tax ceilings for over 65 or disabled homeowners.

All homeowners who qualify for the residential homestead exemption are subject to the placement of a **homestead cap** on their qualifying property which prohibits the increase of taxable value on the homestead property to ten percent per year. The market value may still be reflective of the local real estate market.

### **Disabled Veterans**

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability (as described above), disabled veterans are allowed a general exemption on any property they own based upon the percentage rating as determined by the Department of Veteran's Affairs. Current exemptions amounts, as based upon these ratings, are:

Percentage Disability	Exemption Amount
10-29%	5,000
30-49%	7,500
50-69%	10,000
70-100%	12,000