Residence Homestead Exemption Application

Form 50-114

______________________________________ Appraisal District's County Name

______________________________________ Appraisal District Account Number *(if known)*

Are you filing a late application? ☐ Yes ☐ No Tax Year(s) for Application ____________

GENERAL INFORMATION: Property owners applying for a residence homestead exemption file this form and supporting documentation with the appraisal district in each county in which the property is located (Tax Code Sections 11.13, 11.131, 11.132, 11.133, 11.134, 11.136 and 11.432). **Do not file this form with the Texas Comptroller of Public Accounts.**

SECTION 1: Exemption(s) Requested (Select all that apply.)

Do you live in the property for which you are seeking this residence homestead exemption?........ ☐ Yes ☐ No

☐ **General Residence Homestead Exemption** ☐ **Disabled Person** ☐ **Person Age 65 or Older (or Surviving Spouse)**

☐ **100 Percent Disabled Veteran (or Surviving Spouse)** Is the disability a permanent total disability as determined by the U.S. Department of Veterans Affairs under 38 C.F.R. Section 4.15?........ ☐ Yes ☐ No

☐ **Surviving Spouse of an Armed Services Member Killed or Fatally Injured in the Line of Duty**

☐ **Surviving Spouse of a First Responder Killed in the Line of Duty**

☐ **Surviving Spouse of Certain Qualifying Veteran**

☐ **Donated Residence of Partially Disabled Veteran (or Surviving Spouse)** ____________ Percent Disability Rating

Surviving Spouse: ______________________________ Name of Deceased Spouse ____________ Date of Death

Cooperative Housing: Do you have an exclusive right to occupy this property because you own stock in a cooperative housing corporation?........ ☐ Yes ☐ No

If yes, state name of cooperative housing corporation: ______________________________

Were you receiving a residence homestead exemption on your previous residence?........ ☐ Yes ☐ No

Are you transferring an exemption from a previous residence?........ ☐ Yes ☐ No

Are you transferring a tax limitation?........ ☐ Yes ☐ No

______________________________ Previous Residence Address, City, State, ZIP Code

____________ Previous County

SECTION 2: Property Owner/Applicant (Provide information for additional property owners in Section 5.)

Select One: ☐ Single Adult ☐ Married Couple ☐ Other *(e.g., individual who owns the property with others)*

Name of Property Owner 1	Birth Date* (mm/dd/yyyy)	Driver's License, Personal ID Certificate or Social Security Number**
Primary Phone Number *(area code and number)*	Email Address***	Percent Ownership Interest
Name of Property Owner 2 *(e.g., Spouse, Co-Owner/Individual)*	Birth Date* (mm/dd/yyyy)	Driver's License, Personal ID Certificate or Social Security Number**
Primary Phone Number *(area code and number)*	Email Address***	Percent Ownership Interest

______________________________ Applicant Mailing Address *(if different from the physical address)*

SECTION 3: Property Information

______________________________ Date you acquired this property

______________________________ Date you began occupying this property as your principal residence

______________________________ Physical Address *(i.e. street address, not P.O. Box)*, City, County, ZIP Code

______________________________ Legal Description *(if known)*

SECTION 3: Property Information (continued)

Is the applicant identified on deed or other recorded instrument?

☐ Yes ______________________________
Court record/filing number on recorded deed or other recorded instrument, if available

☐ No If no, you must provide required documentation *(see Important Information)*

Is the property for which you are submitting this application an heir property? *(see Important Information)* ☐ Yes ☐ No

Do other heir property owners occupy the property? ☐ Yes *(affidavits required)* ☐ No

Manufactured Home Make ______ Model ______ ID Number ______

Is any portion of the property for which you are claiming a residence homestead exemption income producing? ☐ Yes ☐ No

If yes, indicate the percentage of the property that is income producing: ____________ percent

Number of acres (or fraction of an acre, not to exceed 20 acres) you own and occupy as your principal residence: ______________ acres

SECTION 4: Waiver of Required Documentation

Indicate if you are exempt from the requirement to provide a copy of your driver's license or state-issued personal identification certificate.

☐ I am a resident of a facility that provides services related to health, infirmity or aging.

____
Facility Name and Address

☐ I am certified for participation in the address confidentiality program administered by the Office of the Texas Attorney General under Code of Criminal Procedure Chapter 58, Subchapter B.

Indicate if you request that the chief appraiser waive the requirement that the property address for exemption corresponds to your driver's license or state-issued personal identification certificate address:

☐ I am an active duty U.S. armed services member or an active duty member's spouse.

☐ I hold a driver's license issued under Transportation Code Section 521.121(c) or 521.1211. Attached is a copy of the application for that license.

SECTION 5: Provide Additional Information Here (if any)

If you own other residential property in Texas, please list the county(ies) of location.

SECTION 6: Affirmation and Signature

I understand if I make a false statement on this form, I could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

I, ______________________________ , ______________________ , swear or affirm the following:
Property Owner/Authorized Representative Name — Title/Authorization

1. that each fact contained in this application is true and correct;
2. that I/the property owner meet(s) the qualifications under Texas law for the residence homestead exemption for which I am applying; and
3. that I/the property owner do(es) not claim an exemption on another residence homestead or claim a residence homestead exemption on a residence homestead outside Texas.

sign here ______________________________ ______________
Signature of Property Owner/Applicant or Authorized Representative — Date

sign here ______________________________ ______________
Signature of Additional Property Owner/Applicant (if any) — Date

* May be used by appraisal district to determine eligibility for persons age 65 or older exemption or surviving spouse exemptions (Tax Code Section 11.43(m)).

** Social security number disclosure may be required for tax administration and identification (42 U.S.C. §405(c)(2)(C)(i); Tax Code Section 11.43(f). A driver's license number or personal identification number disclosed in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code Section 11.48(b).

*** May be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Reset Print

Important Information

GENERAL INSTRUCTIONS

This application is for claiming residence homestead exemptions pursuant to Tax Code Sections 11.13, 11.131, 11.132, 11.133, 11.134, 11.136 and 11.142. Certain exemptions may also require Form 50-114-A. The exemptions apply only to property that you own and occupy as your principal residence.

FILING INSTRUCTIONS

File this form and all supporting documentation with the appraisal district office in each county in which the property is located generally between Jan. 1 and April 30 of the year for which you are requesting the exemption. **Do not file this document with the Texas Comptroller of Public Accounts.** A directory with contact information for appraisal district offices is on the Comptroller's website.

APPLICATION DEADLINES

Generally, the completed application and required documentation is due no later than April 30 of the year for which you are requesting the exemption.

You may file a late application for a residence homestead exemption, including age 65 or older or disabled, up to two years after the filing deadline. (Tax Code Section 11.431)

Disabled veterans (not surviving spouses) may file a late application for a residence homestead exemption under Tax Code Sections 11.131 or 11.132 up to five years after the delinquency date. A disabled veteran's surviving spouse may file a late application for a residence homestead exemption under Tax Code Sections 11.131 or 11.132 up to two years after the delinquency date. (Tax Code Section 11.439)

If the chief appraiser grants the exemption(s), property owner does not need to reapply annually, but must reapply if the chief appraiser requires it, unless seeking to apply the exemption to property not listed in this application.

Property owners already receiving a general residence homestead exemption who turn age 65 in that next year are not required to apply for age 65 or older exemption if accurate birthdate information is included in the appraisal district records or in the information the Texas Department of Public Safety provided to the appraisal district under Transportation Code Section 521.049. (Tax Code Section 11.43(m))

REQUIRED DOCUMENTATION

Attach a copy of each property owner's driver's license or state-issued personal identification certificate. The address listed on the driver's license or state-issued personal identification certificate must correspond to the property address for which the exemption is requested. Property owners who reside in certain facilities or participate in a certain address confidentiality program may be exempt from this requirement. The chief appraiser may waive the requirements for certain active duty U.S. armed services members or their spouses or holders of certain driver's licenses.

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. 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 (see Form 50-114-A);
- 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.

Each heir property owner who occupies the property as a principal residence, other than the applicant, must provide an affidavit that authorizes this application's submission (see Form 50-114-A).

Manufactured homeowners must provide:

- a copy of the Texas Department of Housing and Community Affairs statement of ownership showing that the applicant is the manufactured home's owner;
- a copy of the sales purchase agreement, other applicable contract or agreement or payment receipt showing that the applicant is the manufactured home's purchaser; or
- a sworn affidavit (see Form 50-114-A) by the applicant indicating that:
    1. the applicant owns the manufactured home;
    2. the manufactured home's seller did not provide the applicant with the applicable contract or agreement; **and**
    3. the applicant could not locate the seller after making a good faith effort.

ADDITIONAL INFORMATION REQUEST

The chief appraiser may request additional information to evaluate this application. Property owner must comply within 30 days of the request or the chief appraiser will deny the application. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown. (Tax Code Section 11.45)s.

DUTY TO NOTIFY

Property owner must notify the chief appraiser in writing before May 1 of the year after his or her right to this exemption ends.

EXEMPTION QUALIFICATIONS

General Residence Homestead Exemption (Tax Code Section 11.13(a) and (b)):
A property owner who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification, if the previous owner did not receive the same exemption for the tax year. The property owner must occupy the property as the owner's primary residence and the owner cannot claim a residence homestead exemption on any other property.

Disabled Person Exemption (Tax Code Section 11.13(c) and (d)):
Persons with 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). An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units. Contact the appraisal district for more information.

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 must provide an affidavit or other compelling evidence establishing the applicant's ownership interest in the homestead (see Form 50-114-A). An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units. Contact the appraisal district for more information.

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 Tax Code Section 11.13(d).

100 Percent Disabled Veteran Exemption (Tax Code Section 11.131(b)):
Property owner who has been awarded 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. Applicants must provide documentation to support this exemption request.

Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100 Percent Disabled Veteran 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 veteran's death. 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 residence homestead's market value as of the donation date. Applicants must provide documentation to support this exemption request.

Important Information

EXEMPTION QUALIFICATIONS (CONTINUED)

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 disabled veteran's death and maintains the property as his or her residence homestead.

Surviving Spouse of a Member of Armed Services Killed in Line of Duty (Tax Code Section 11.133(b) and (c)):
Surviving spouse of a U.S. armed services member who is killed or fatally injured in the line of duty who has not remarried since the service member's death. Applicants must provide documentation 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 first responder's death. Applicants must provide documentation to support this exemption request.

Surviving Spouses of Certain Qualifying Veterans (Tax Code Section 11.136): Surviving spouse of veteran who died as a result of a qualifying condition or disease who has not remarried since the veteran's death. Qualifying conditions or diseases are located in the Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Pub. L. No. 117-168) or a regulation adopted under the Act that establishes a presumption of service connection.