

## 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
100 Percent Disabled Veterans	11.131	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value
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
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 in Line of Duty	11.134	Cities, Counties, School Districts and Special Districts	Total	Mandatory	100 percent of the property's value