

The following table lists each taxing jurisdiction that offers residential homestead exemptions:

JURISDICTION	STATE MANDATED HOMESTEAD	LOCAL OPTION HOMESTEAD	STATE MANDATED OVER 65 HS	LOCAL OPTION OVER 65 HS	STATE MANDATED DISABILITY
TOWN OF FULTON		1%		7,500	
CITY OF ROCKPORT		1%		7,500	
ARANSAS COUNTY		1%		7,500	
M.U.D. #1		20%		3,000	
NAVIGATION DIST				7,500	
ROCKPORT FULTON ISD	100,000		10,000		10,000
COUNTY ROAD & FLOOD	3,000			7,500	
CITY OF ARANSAS PASS				5,000	
ARANSAS PASS ISD	100,000		10,000		10,000
PORT ARANSAS ISD	100,000	20%	10,000		10,000
LAMAR IMPROVEMENT DISTRICT				20,000	

Disabled Veteran Service
Connected Disability

Code	Description	Exemption	Entities
DV1	10-29% Disability	\$5,000	All
DV2	30-49% Disability	\$7,500	All
DV3	50-69% Disability	\$10,000	All
DV4	70-100% Disability	\$12,000	All
	Note: DV1 through DV3 increase to \$12,000 when an Over 65 exemption is applied.		
	If 100% Disability or 100% unemployable - full exemption applied if homestead as a DVHS.		
DV1S-DV4S	Surviving Spouse	same as above	All

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 (HS)** (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 (DP)** (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 (OV65)** (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 (OV65s)** (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 (DVHS)** (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 (DVHSS)** (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 (DVCH)** (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 (DVCHS)** (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 (MASSS)** (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 (FRSS)** (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.