

Texas offers a variety of partial exemptions from appraised property values used to determine local property taxes. A partial exemption removes a percentage of a fixed dollar amount of a property's value from taxation. Taxing units are mandated by the state to offer certain exemptions and have the option to decide locally on whether or not to offer other options. Applications are required and are filed at the Appraisal District. General deadline for filing an exemption is before May 1st. The Comptroller's office puts out a publication on all exemptions at <http://comptroller.texas.gov/taxes/property-tax/exemption>

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

2021 TAX RATES

Code	Jurisdiction	M&O Rate	I&S Rate	Total Rate	HS	O65/S	DP DPS	DVHS/S	Freeze
CAP	City of Aransas Pass	0.447193	0.337288	0.784481		5,000		100%	DP/S, O-65/S
CCC	City of Corpus Christi	0.426806	0.219458	0.646264	10%	50,000	50,000 50,000	100%	DP/S, O-65/S
COG	City of Gregory	0.627682	0.116378	0.744060		10,000		100%	
COI	City of Ingleside	0.466796	0.197626	0.664422		25,000	25,000	100%	O-65/S
CIB	City Ingleside on the Bay	0.209641	0.000000	0.209641				100%	
COL	City of Lakeside	0.120381	0.000000	0.120381				100%	
COM	City of Mathis	0.778422	0.319664	1.098086		6,000	6,000	100%	
COD	City of Odem	0.626879	0.122961	0.749840		8,000		100%	
CPO	City of Portland	0.423431	0.233626	0.657057		15,000		100%	DP/S, O-65/S
CSI	City of Sinton	0.677591	0.817090	1.494681		5,000		100%	
CTA	City of Taft	0.560807	0.201919	0.762726		5,000		100%	DP/S, O-65/S
CTA	City of Taft DeAnnexed	0.000000	0.246785	0.246785		5,000		100%	DP/S, O-65/S
SAP	Aransas Pass ISD	0.872000	0.136523	1.008523	25,000	10,000	10,000 10,000	100%	DP/S, O-65/S
SBQ	Banqueste ISD	1.033500	0.323530	1.432800	25,000	10,000	20,000 20,000	100%	DP/S, O-65/S
SGP	Gregory-Portland ISD	0.960300	0.250000	1.213000	25,000	15,000	10,000 10,000	100%	DP/S, O-65/S
SIN	Ingleside ISD	0.872000	0.089004	0.961004	25,000	10,000	10,000 10,000	100%	DP/S, O-65/S
SMA	Mathis ISD	0.960350	0.404200	1.367250	25,000	10,000	10,000 10,000	100%	DP/S, O-65/S
SOD	Odem-Edroy ISD	0.960300	0.397876	1.358176	25,000	13,000	10,000 10,000	100%	DP/S, O-65/S
SSI	Sinton ISD	0.960300	0.480000	1.440300	25,000	10,000	10,000 10,000	100%	DP/S, O-65/S
SST	Skidmore - Tynan ISD	0.960300	0.318800	1.281800	25,000	10,000	10,000 10,000	100%	YES
STA	Taft ISD	0.960300	0.268200	1.228500	25,000	10,000	10,000 10,000	100%	YES
JDM	Del Mar Jr College	0.205296	0.083304	0.288600		50,000	50,000 50,000	100%	DP/S, O-65/S
GSP	County	0.367181	0.031795	0.398976	1% Minimum - 5,000	60,000			
RSP	County Special Total for County:	0.096181		0.096181 0.495157	1% Minimum - 5,000	60,000			
MUD	Drainage District Total County & Drainage District	0.059893	0.000000	0.059893 0.555050	1% Minimum - 5,000	60,000	10,000		
FX	NC EMG DIST #4	0.100000	0.000000	0.100000	5,000	10,000 10,000	10,000		
	**Disabled Vet / Spouse	DV1 - 10-29% - 5,000 DV2 - 30-49% - 7,500		DV3 - 50-69% - 10,000 DV4 - 70-100% - 12,000		This exemption can be put on any account and can be in addition to the DVHS Exemption			