

I received a different amount of partial exemption last year than the table shows. Why?

H.B. 3613 also changed some wording that affected the way different levels of partial exemption amounts were determined. Disabled Veterans with ratings of exactly 30%, 50% and 70% will move up to the next higher level than they had in years previous to the 2009 tax year. The table contained in this brochure represents the new wording in the Property Tax Code.

Will the CAD continue to appraise my property?

Yes. CCAD appraisers will continue to appraise your property regardless of its exempt status. Additionally, you may continue to receive Notices of Value as circumstances require. Be sure the Notice reflects your exempt status. If it does not or if you have any questions contact the CAD.

Will I receive a tax bill on my property?

If your residence homestead is part of a property with **non-homestead** structures or **non-homestead** land you will receive a tax bill for the property tax due on those **non-homestead** items.

Please contact us with any questions or concerns you might have.

Useful Resources:

Cherokee County Appraisal District

P. O. Box 494
Rusk, Texas 75785
903-683-2296
<http://www.Cherokeecad.com/>

Texas Comptroller of Public Accounts

Property Tax Assistance Division
P. O. Box 13528
Austin, Texas 78711-3528
800-252-9121
<https://comptroller.texas.gov/taxes/property-tax/>
Local Property Tax email: ptd.cpa@cpa.state.tx.us

- ❖ For Property Tax related questions
- ❖ On-Line versions of Taxpayer Rights and Remedies
- ❖ On-Line version of Texas Property Tax Code
- ❖ Directory listing of appraisal districts

Attorney General of Texas

P.O. Box 12548
Austin, TX 78711-2548
800-252-8011
<http://www.oag.state.tx.us/index.shtml>
Public Info. and Assistance email: cac@oag.state.tx.us

- ❖ For info on Open Records and Open Meetings Acts
- ❖ On-Line search for A.G. Opinions

Texas Department of Licensing and Regulation

920 Colorado
P. O. Box 12157
Austin, TX 78711
512-463-6599
<https://www.tdlr.texas.gov/taxprof/taxprof.htm>
Email: cs.tax.professionals@tdlr.texas.gov

- ❖ For complaints regarding Property Tax Professionals

Office of Veterans Affairs - Cherokee County

135 S. Main Street
Rusk, Texas 75785
903-683-4012

Total Property Tax Exemption for some Disabled Veterans

Certain Disabled Veterans may be able to receive a total property tax exemption on their property...

Prepared by: Cherokee CAD



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Legislative Background...

In the 2007 Constitutional Amendment Election, Texas voters passed Proposition 9 allowing a total property tax exemption for Disabled Veterans by an overwhelming margin of 72.39%. Although the amendment was approved by voters, no enabling legislation was passed during the 2007 Legislative Session. Because of this, there was no change to the Property Tax Code making this exemption available.

During the 2009 Legislative Session, lawmakers passed H. B. 3613 which created a new section of law providing for property tax relief to certain disabled veterans. This law was made effective for the 2009 tax year.

Who may qualify for the total exemption?

According to the new law, a disabled veteran who has received a rating of 100% disabled, or who has an Individual Unemployable rating by the Veterans Administration may qualify.

What property can I be exempt from?

The total exemption applies only to a disabled veteran's residence homestead. By law, a residence homestead is a structure (including mobile homes) used for residential occupancy along with land not to exceed 20 acres. It must be the owner's principal place of residence. Only one homestead for property tax purposes may be claimed.

Can I claim my entire 20 acres as homestead?

The short answer is "not necessarily". Remember that State Law requires that a homesteaded property be used for residential use. If you have excess acreage in pasture or timber, that acreage is in productive use and not residential use and would not qualify. Typically, the amount of land allowed with a homestead is the area necessary to support the estate which would include the yard area and ground for any detached garages, storage buildings, drive ways or other residentially related items. CCAD determines the amount of land allowed to be homesteaded on a case by case basis.

Does this apply to all property taxes?

Yes. If you qualify, you will no longer pay any property taxes on your **residence homestead**. In Cherokee County that means no city, school or county property taxes.

Is the new exemption automatic?

No. Veterans who qualify must fill out and submit an application for the total exemption to the appraisal district. Otherwise, the total exemption will not be applied to the property. A copy of the most recent disability rating letter from the VA must be submitted with the application. The application is available at the appraisal district or online at the State Comptrollers website.

Will my spouse be allowed to inherit my total exemption?

Yes. The law now applies to survivors of deceased disabled veterans.

If I am totally exempt, is there any reason to apply for the Over 65 or Disabled Persons tax ceiling?

Since the law does not allow for the surviving spouse to receive the benefit of the Disabled Veterans total exemption, it would be prudent to also apply for the tax ceiling related to either Over 65 or Social Security Disability if you qualify. In this manner, a tax ceiling may be calculated at the time the Veteran qualifies. The Over 65 and Social Security Disability ceilings may be passed on to surviving spouses under certain conditions. Please see the CCAD brochures on Over 65 and Social Security Disability for more information.

What other exemptions are available to Disabled Veterans?

For years, State Law has allowed Disabled Veterans with at least a 10% rating by the VA to receive a partial exemption. The amount of partial exemption is determined by the following schedule:

<u>D.V. Rating</u>	<u>Ex. Amount</u>
10% - 29%	\$5,000
30% - 49%	\$7,500
50% - 69%	\$10,000
70% - 100%	\$12,000

These partial exemptions are in addition to the new total exemption offered by the new law. Furthermore, these partial exemptions may be claimed against any type of property the Veteran owns. This means Veterans can apply for the **total** exemption on their homestead and then request to apply their **partial** exemption to a different property. For more information contact CCAD.