

SAN AUGUSTINE CENTRAL APPRAISAL DISTRICT



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GENERAL RESIDENTIAL HOMESTEAD EXEMPTION GUIDELINES

State Law provides for a general residential homestead exemption for owner-occupied residential properties. This exemption removes a portion of the residential property's value from taxation, providing for a lower taxable amount for the homestead property.

Qualifications

To qualify for this exemption, a home must meet the statutory definition of a residence homestead. Specifically, the following criteria must be met:

1. The building must be a structure (including a mobile home) or a separately secured and occupied portion of a structure (not to exceed 20 acres including land);
2. the owner must be one or more individuals (business entities do not qualify); and
3. the home must be used as the claimant's principal residence on January 1 of the tax year in which the application is made.

If more than one individual (not a married couple) owns the property, each individual must submit an application if they reside at the property. The residential homestead exemption is allocation according to percentage of ownership each individual has in the property.

How to Claim the General Residential Homestead Exemption

To claim this exemption, the owner must file an Application for Residential Homestead Exemption with the San Augustine Central Appraisal District. The owner must also provide a copy of either their Texas driver's license or Texas ID card, and the address on the license or ID must correspond to the property address for which the exemption is requested. For a manufactured home, the property owner must provide:

1. A copy of the Texas Department of Housing and Community Affairs statement of ownership showing the applicant as owner of the manufactured home;
2. a copy of the sales purchase agreement, other applicable contract or agreement, or payment receipt showing that the applicant is the purchaser of the manufactured home; or
3. A sworn affidavit by the applicant indicating that:
 - a. the applicant is the owner of the manufactured home;

- b. the seller of the manufactured home did not provide the applicant with the applicable contract or agreement; and
- c. the applicant could not locate the seller after making a good faith effort.

Once an application is filed, the owner does not have to reapply every year. If a property owner moves or qualifications end, the San Augustine Central Appraisal District must be notified in writing before the following May 1.