

Mayor's Task Force on Preserving Dynamic
and Diverse Neighborhoods

Property Tax Policies

Bexar Appraisal District

November 17, 2014

Property Tax Burden on Residential Properties

Value	\$ 50,000	\$ 100,000	\$ 150,000	\$ 200,000
Tax rate	2.7000%	2.7000%	2.7000%	2.7000%
Total Tax	\$ 1,350	\$ 2,700	\$ 4,050	\$ 5,400
Total Tax before H/S	\$ 250	\$ 250	\$ 250	\$ 250
Yearly Tax	\$ 1,100	\$ 2,450	\$ 3,800	\$ 5,150
Months	12	12	12	12
Monthly Tax	\$ 91.67	\$ 204.17	\$ 316.67	\$ 429.17

COSA Tax Rate	0.56568%	0.56568%	0.56568%	0.56568%
Yearly Tax	\$ 283	\$ 566	\$ 849	\$ 1,131
COSA Monthly Tax	\$ 23.57	\$ 47.14	\$ 70.71	\$ 94.28

*Homestead Exemption Amounts

SAISD	\$15,000
Road & Flood	\$3,000
River Authority	\$5,000

Profile Report

Neighborhood: 57030 (GOVERNMENT HILL HISTORIC)

comment

General

Run Date: 4/3/2014
 Total Properties: 140 (Improved: 140 Unimproved: 0)
 Land Adjustment: 223.00%
 Imprv Adjustment: 139.00%
 North/South: Grayson St. / I-35
 East/West: Rogers Ave. / N. Olive St.
 Quadrant: Central Business District
 Map ID:
 Last Inspected: 3/20/2014
 Appraisers: 282 (282-KSL)
 Builders:
 Opinion of Value:

Comment Government Hill is designated as a historical residential district by the City of San Antonio. Building permits issued for the area must pass through a historical review committee. It is between Ft. Sam Houston and I-35, located 2.5 mi. northeast of the San Antonio CBD. The neighborhood is mostly F class with homes built in the years 1885 to 2003. Access to education, employment and shopping centers is good with major thoroughfare streets bordering the area. The prospects for economic growth are good with sales indicating increase in property values.

Improved Sales

Feature	#	Low	High	Median	Average	COD	COV
MA (Main Area)	139	568	6985	1458	1617	35.4847	51.1841
Market	139	26,060	312,740	84,840	95,396	36.4303	49.3438
st/MA	139	12.37	120.15	59.13	61.20	19.0722	26.7711
Land/Market	139	0.1046	0.7863	0.2594	0.2706	28.0885	35.9437
Sale	5	48,453	180,000	94,900	114,271	51.1163	54.2596
Sale/MA	5	43,7100	152.38	57.82	89.14	65.0181	56.8700
Sale Market/MA	5	60.82	120.15	64.58	82.99	31.3062	33.4846
Market/Sale	5	0.6929	1.4601	1.0520	1.0479	19.5637	27.4939

Class Breakdown

Class	#	Low	High	Median	Average
	0	0	0	0	0
A	40	43,890	312,740	125,530	140,009
F	98	26,060	138,560	77,480	77,779
L	1	37,340	37,340	37,340	37,340

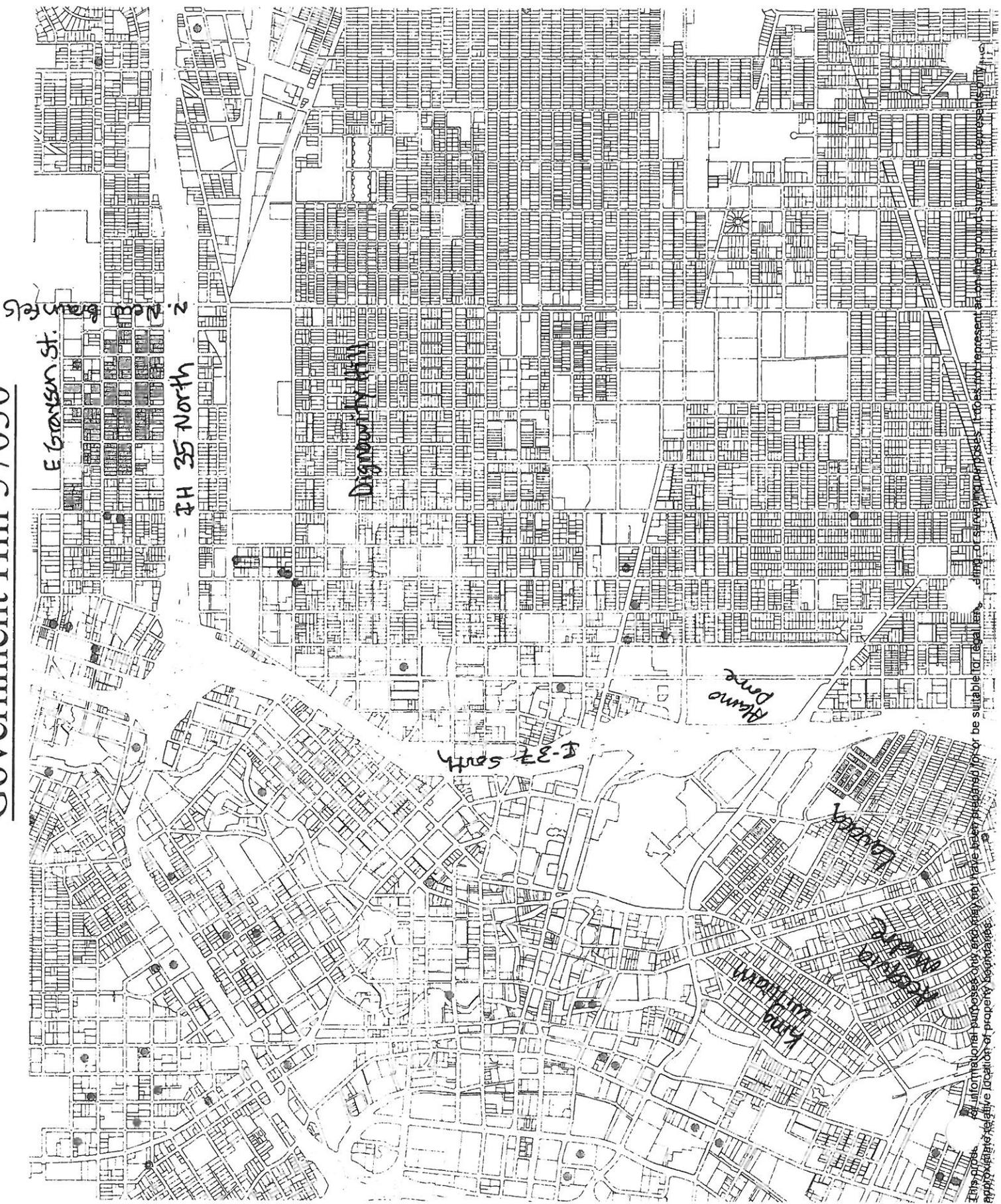
Date Range: 01/01/2013 - 04/01/2014

Sale Type Codes: Q

State Codes: A1

School Codes: 2111

Government Hill 57030



This is not a survey. It is a map of the ground. Survey and assessment are the only ways to determine the true location of property boundaries. This map is for informational purposes only and may not be suitable for legal use. All information on this map is subject to change without notice.

Profile Report

Neighborhood: 57047 (LAVACA HISTORIC DIST)

[comment](#)

General

Run Date: 3/6/2014
 Total Properties: 404 (Improved: 404 Unimproved: 0)
 Land Adjustment: 100.00%
 Imprv Adjustment: 181.00%
 North/South: E Durango to the north, carolina to the south
 East/West: Labor and I-37 to the East, S Presa to the West
 Quadrant: Central Business District
 Map ID: 616
 Last Inspected: 3/6/2014
 Appraisers: 349 (349-LAB)
 Builders: Historic
 Opinion of Value:

Comment: 2014 Update: Updated/Upgraded homes sell for a significant premium. As is homes in good condition are selling for \$200K+. Two homes needing extensive renovation sold for under \$100K. This Neighborhood is known as Lavaca Historic District. It is characterized by old homes with desirable historic characteristics. It is a revitalizing neighborhood with many older homes being renovated. Lavaca was approved as a historical district November 8, 2001 additions to this historic district were adopted 2002 and 2004.

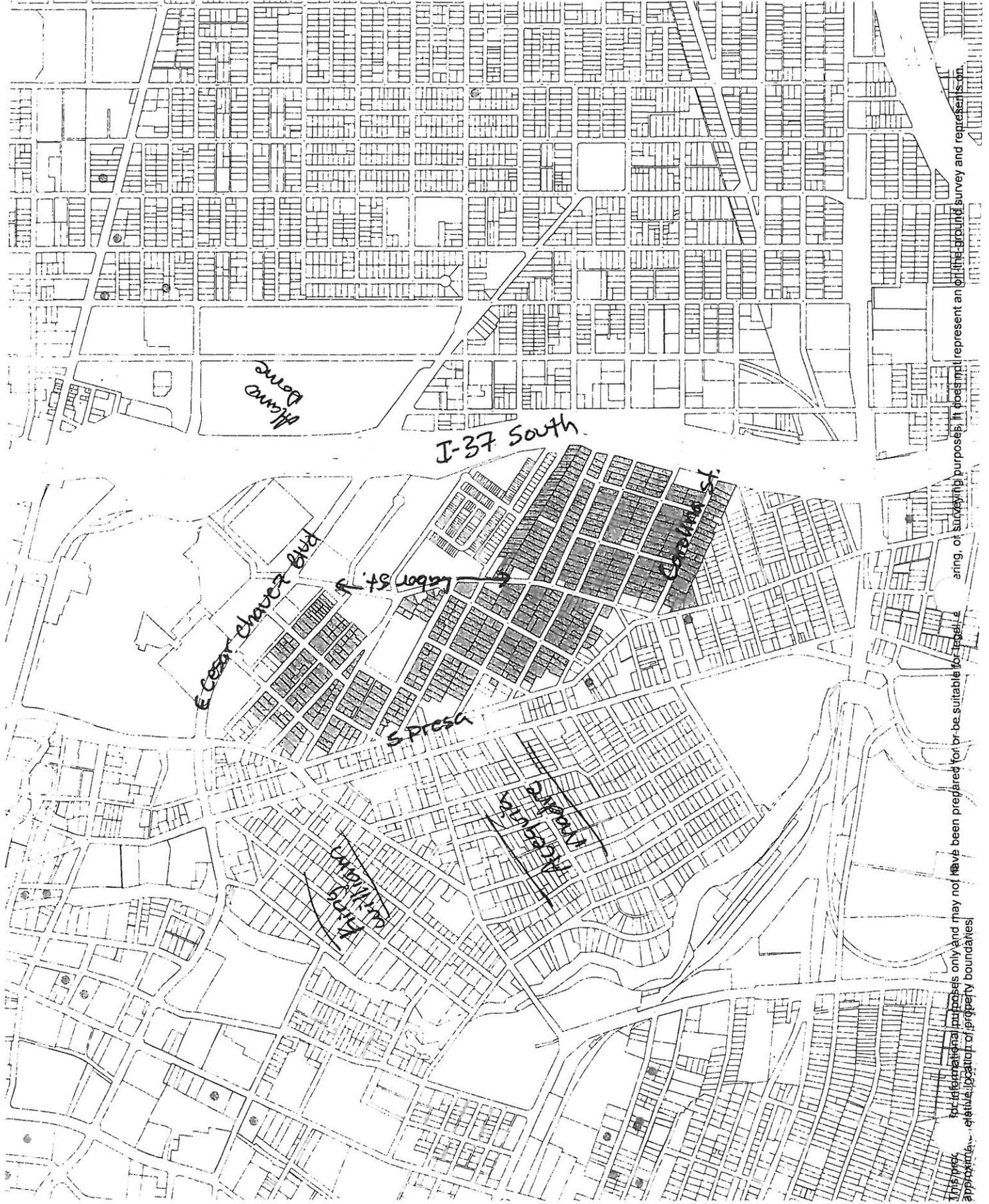
Improved Sales

Feature	#	Low	High	Median	Average	COD	COV
MA (Main Area)	401	336	4925	1312	1452	31.7894	41.5024
Market	401	47,070	610,490	156,310	171,539	34.9643	48.5676
st/MA	401	36.35	224.72	117.65	119.20	18.4608	23.7894
Land/Market	401	0.0744	0.9681	0.2742	0.2976	30.7193	39.6908
Sale	22	80,000	370,000	157,716	171,367	32.8000	41.9071
Sale/MA	22	55.9400	226.47	126.60	128.05	30.9812	38.1034
Sale Market/MA	22	68.29	179.99	123.97	126.26	19.7467	25.1746
Market/Sale	22	0.7496	1.7887	0.9722	1.0501	15.9231	24.0539

Class Breakdown

Class	#	Low	High	Median	Average
	0	0	0	0	0
A	254	72,450	452,450	170,890	176,301
A+	7	155,300	425,310	248,570	278,456
F	103	72,080	227,580	107,380	111,484
F+	1	141,980	141,980	141,980	141,980
G	21	196,210	610,490	375,150	371,042
G+	2	426,470	559,120	492,795	492,795
L	11	47,070	96,250	58,110	61,625
V	2	382,930	594,280	488,605	488,605

La Vaca 57047



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Profile Report

Neighborhood: 57054 (COLLINS GARDEN LOCAL HISTORIC)

comment

General

Run Date: 3/20/2014
 Total Properties: 22 (Improved: 22 Unimproved: 0)
 Land Adjustment: 100.00%
 Imprv Adjustment: 150.00%
 North/South: W. Sheridan / W. Guenther St.
 East/West: City St. / S. Main St.
 Quadrant: Central Business District
 Map ID:
 Last Inspected: 3/20/2014
 Appraisers: 349 (349-LAB)
 Builders:
 Opinion of Value:

Comment Known as the Collins Garden this San Antonio neighborhood is located 1 mi south of the San Antonio CBD. This portion of Collins Garden is designated as a historical residential district by the City of San Antonio. Building permits issued for the area must pass through a historical review committee. Homes in this neighborhood are predominately A class. Date of construction range is from 1890 to 1989. Access to education, employment and shopping centers is good with major thoroughfare streets bordering the area. The prospects for economic growth are good .

Improved Sales

Feature	#	Low	High	Median	Average	COD	COV
MA (Main Area)	22	999	4916	1598	1917	36.8246	45.4466
Market	22	106,580	549,280	211,855	243,962	44.3045	52.3580
st/MA	22	71.34	234.80	118.84	129.17	25.2935	34.3020
Land/Market	22	0.1003	0.5724	0.2984	0.2984	32.2654	41.2660
Sale	1	233,000	233,000	233,000	233,000	.0000	.0000
Sale/MA	1	93.2700	93.27	93.27	93.27	.0000	.0000
Sale Market/MA	1	92.91	92.91	92.91	92.91	.0000	.0000
Market/Sale	1	0.9961	0.9961	0.9961	0.9961	.0000	.0000

Class Breakdown

Class	#	Low	High	Median	Average
A	10	123,070	245,300	148,675	159,536
A+	2	244,550	275,310	259,930	259,930
E+	1	544,260	544,260	544,260	544,260
F	1	106,580	106,580	106,580	106,580
G	4	194,470	326,830	230,665	245,658
G+	1	307,500	307,500	307,500	307,500
V	1	549,280	549,280	549,280	549,280
V+	2	334,150	427,550	380,850	380,850

Date Range: 01/01/2013 - 04/01/2014
 Sale Type Codes: Q
 State Codes: A1
 School Codes: <A1 I >

Profile Report

Neighborhood: 57056 (KING WILLIAM (KW87))

comment

General

Run Date: 3/14/2014
 Total Properties: 106 (Improved: 106 Unimproved: 0)
 Land Adjustment: 100.00%
 Imprv Adjustment: 100.00%
 North/South: Durango Blvd / Alamo St.
 East/West: St Marys St. / San Antonio River
 Quadrant: Central Business District
 Map ID:
 Last Inspected: 3/13/2014
 Appraisers: 349 (349-LAB)
 Builders:
 Opinion of Value

Comment. King William is designated as a historical residential district by the City of San Antonio. Building permits issued for the area must pass through a historical review committee. Residences are predominately older structures dating from 1865 to the early 20th century. Construction class ranges from fair to mansion quality. Several of the homes have been converted to Bed and Breakfast use. A majority of the B&Bs in San Antonio are located in this neighborhood. King William borders on the San Antonio River and is located less than a mile south of the San Antonio CBD. Access to education, employment and shopping centers is good with major thoroughfare streets bordering the area. The prospects for economic growth are good with revitalization spreading to nearby neighborhoods.

Improved Sales

Feature	#	Low	High	Median	Average	COD	COV
(Main Area)	103	656	11104	2850	3274	43.5442	51.3401
Market	103	104,320	2,260,860	398,420	497,623	53.5045	63.0406
Market/MA	103	60.01	259.48	148.92	150.76	21.1386	26.0189
Land/Market	103	0.1363	0.8242	0.3145	0.3322	31.0173	38.5750
Sale	8	230,000	530,000	411,850	389,213	13.1632	21.8458
Sale/MA	8	69.9700	231.38	155.40	156.77	28.8980	34.4205
Sale Market/MA	8	84.81	189.28	144.30	142.59	19.3774	24.7867
Market/Sale	8	0.8181	1.2121	0.9175	0.9456	10.7528	13.7712

Class Breakdown

Class	#	Low	High	Median	Average
	0	0	0	0	0
2	5	841,040	1,149,700	1,021,570	999,196
2+	1	1,005,820	1,005,820	1,005,820	1,005,820
3	2	1,150,440	2,260,860	1,705,650	1,705,650
A	5	104,320	157,260	137,380	132,496
A+	4	152,520	336,270	218,125	231,260
E	10	402,540	982,620	577,880	636,238
E+	1	779,470	779,470	779,470	779,470
F	1	128,870	128,870	128,870	128,870
G	9	120,750	354,690	267,520	259,002
G+	6	236,720	364,130	279,665	283,880
S	11	408,820	996,930	809,660	776,619
	3	610,810	965,720	721,660	766,063
	31	248,610	612,870	360,880	391,649
V+	14	268,690	580,200	414,130	426,244

Date Range: 01/01/2013 - 04/15/2014

Sale Type Codes: Q

State Codes: A1

School Codes: <ALL>

Profile Report

Neighborhood: 57057 (DURANGO/ROOSEVELT)

[comment](#)

General

Run Date: 3/28/2014
 Total Properties: 453 (Improved: 447 Unimproved: 6)
 Land Adjustment: 100.00%
 Imprv Adjustment: 89.00%
 North/South: Durango / I-10
 East/West: I-37 / Roosevelt St.
 Quadrant: Central Business District
 Map ID:
 Last Inspected: 3/28/2014
 Appraisers: 282 (282-KSL)
 Builders:
 Opinion of Value:

Comment: Known as the S. Durango/Roosevelt area this San Antonio neighborhood is located 1.5 mi southeast of the San Antonio CBD. Homes in this neighborhood are predominately Average class. Most homes in this neighborhood were built in the 1920s and 1930s. New construction continues to take place on infill lots. Access to education, employment and shopping centers is good with major thoroughfare streets bordering the area. The prospects for economic growth are good with new construction taking place and market conditions showing a slight increase in property values for 2010.

Improved Sales

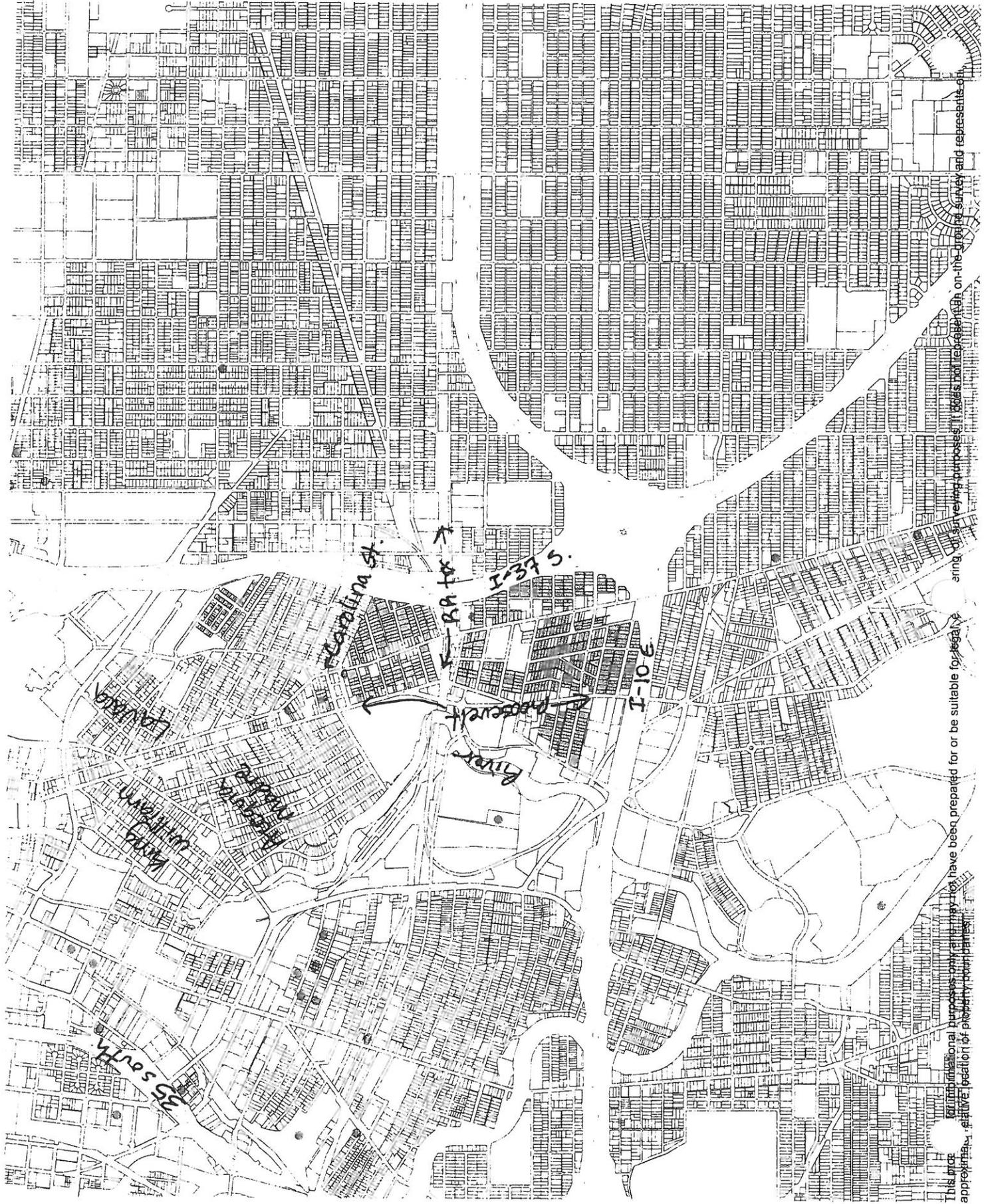
Feature	#	Low	High	Median	Average	COD	COV
MA (Main Area)	441	360	3784	1350	1458	26.7466	35.5103
Market	441	26,770	255,630	84,690	86,783	21.4310	29.6531
MA	441	30.80	105.86	61.37	61.38	13.6692	18.2732
Land/Market	441	0.1124	0.8297	0.3340	0.3458	20.3036	27.5357
Sale	16	30,000	231,000	101,000	106,045	44.0149	53.5734
Sale/MA	16	0.0000	132.28	67.34	69.74	44.2261	52.3912
Sale Market/MA	16	0.00	88.00	68.04	63.62	19.1981	32.9476
Market/Sale	16	0.6085	1.7093	0.9591	1.0240	26.4011	31.8204

Class Breakdown

Class	#	Low	High	Median	Average
	0	0	0	0	0
A	337	51,470	145,290	86,290	87,578
A+	34	98,810	255,630	135,350	139,965
F	61	32,470	89,690	56,530	56,935
G	2	124,250	141,590	132,920	132,920
L	7	26,770	49,510	38,110	37,121

Date Range: 01/01/2013 - 04/01/2014
 Sale Type Codes: Q
 State Codes: A1
 School Codes: <ALL>

Durango/ Roosevelt 57057



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Profile Report

Neighborhood: 57069 (DIGNOWITY HILL HIST DIST)

[comment](#)

General

Run Date: 4/3/2014
 Total Properties: 765 (Improved: 763 Unimproved: 2)
 Land Adjustment: 100.00%
 Imprv Adjustment: 90.00%
 North/South: SHERMAN ST/E COMMERCE ST
 East/West: N CHERRY ST/N PALMETTO
 Quadrant: Central Business District
 Map ID: 617
 Last Inspected: 4/3/2014
 Appraisers: 282 (282-KSL)
 Builders
 Opinion of Value:

Comment NEIGHBORHOOD GRANTED HISTORIC STATUS FOR 2008. Known as the Near East area this San Antonio neighborhood is located 1 mi east of the San Antonio CBD. Homes in this neighborhood are almost all F class and range from L to A class. Most homes in this neighborhood were built in the 1930s to 1950s. Year built ranges from 1905 to 2014. Access to education, employment and shopping centers is good with major thoroughfare streets bordering the area. The prospects for economic growth are good with remodeling activity and sales indicating increasing property values.

Improved Sales

Feature	#	Low	High	Median	Average	COD	COV
MA (Main Area)	754	400	6741	1246	1349	29.4149	41.7492
Market	754	14,740	228,550	49,250	54,719	34.8257	49.3705
t/MA	754	12.32	94.71	40.57	40.89	18.5234	25.4937
Land/Market	754	0.0395	0.4532	0.1652	0.1735	28.0155	36.5518
Sale	23	15,000	220,000	75,000	88,870	57.2174	59.2226
Sale/MA	23	19.9500	123.23	61.45	63.04	51.3476	57.2412
Sale Market/MA	23	20.30	74.84	48.86	47.34	26.8410	33.7588
Market/Sale	23	0.4206	1.9258	0.8957	0.9306	37.5900	45.3770

Class Breakdown

Class	#	Low	High	Median	Average
	0	0	0	0	0
A	37	53,550	157,410	99,920	99,258
A+	18	86,660	189,570	137,900	138,252
F	656	14,740	224,150	48,490	50,475
F+	3	63,660	88,160	69,150	73,657
G	6	39,420	228,550	179,990	158,077
L	34	16,250	39,170	22,095	23,996

Date Range 01/01/2013 - 04/01/2014
 Sale Type Codes Q
 State Codes A1
 School Codes <ALL>

Profile Report

Neighborhood: 57300 (ACEQUIA MADRE NAT/LOC HIST (S

comment

General

In Date: 3/11/2014
 Total Properties: 349 (Improved: 349 Unimproved: 0)
 Land Adjustment: 173.00%
 Imprv Adjustment: 149.00%
 North/South: Alamo St.
 East/West: S. St Marys St. / San Antonio River
 Quadrant: Central Business District
 Map ID:
 Last Inspected: 3/10/2014
 Appraisers: 349 (349-LAB)
 Builders:
 Opinion of Value.

Comment.

2014 Update: Fewer sales for more \$/SqFt. Revitalization continues with opening of the Mission Reach of the riverwalk. Considerable renovation activity. This Acequia Madre neighborhood is on the national registry of historic neighborhoods and is designated as a historical residential district by the City of San Antonio. Building permits issued for the area must pass through a historical review committee. Residences are predominately older structures dating from 1865 to the early 20th century. Construction class ranges from average to mansion quality. Acequia Madre borders on the San Antonio River and is located one mile south of the San Antonio CBD. The prospects for economic growth are good with many sales resulting in renovation of the existing residence.

Improved Sales

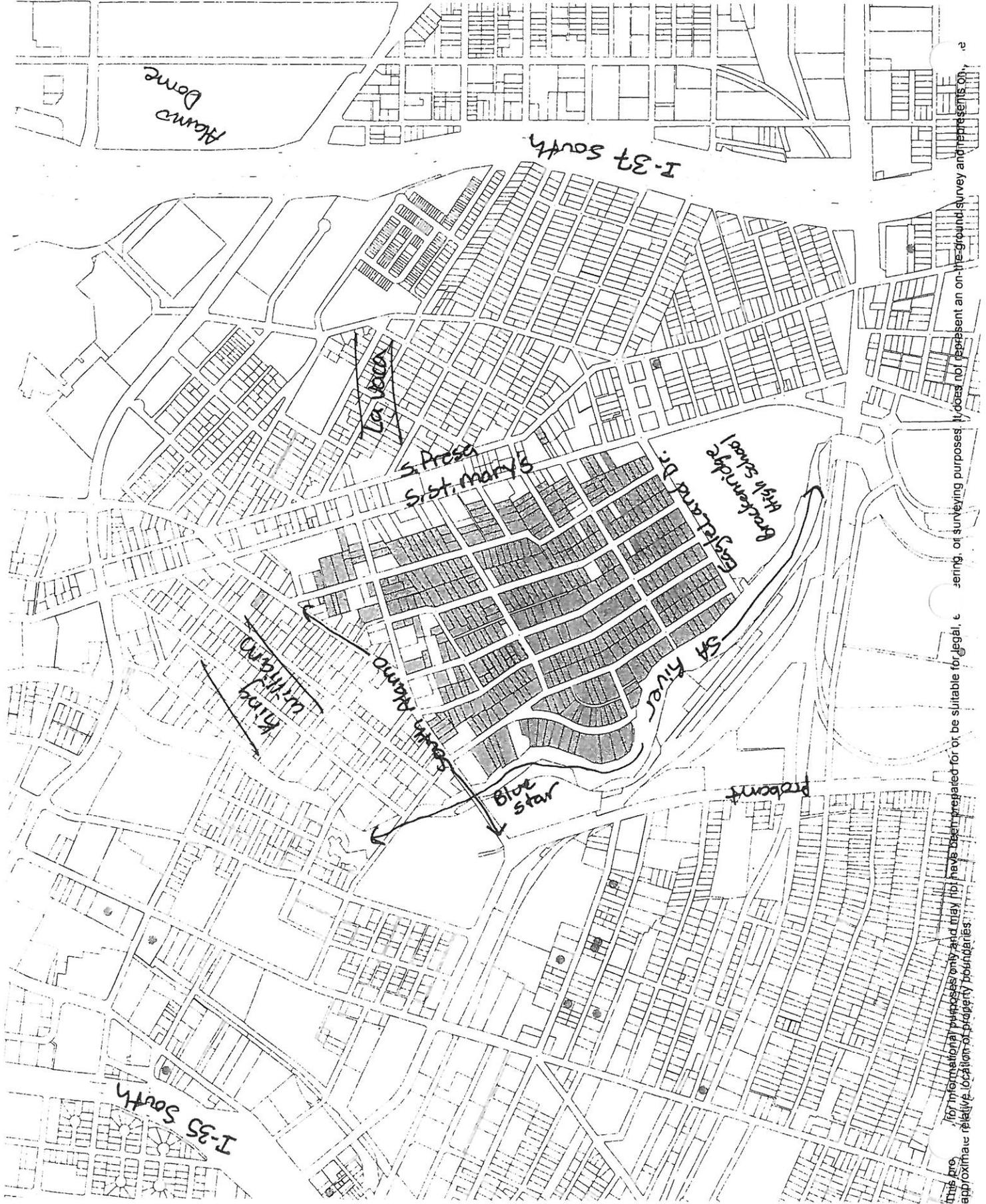
Feature	#	Low	High	Median	Average	COD	COV
MA (Main Area)	348	504	5302	1614	1829	35.7372	43.4995
Subst	348	76,080	1,604,580	235,350	274,365	43.5587	57.7620
Market/MA	348	47.73	361.72	150.20	150.57	21.9521	28.0370
Land/Market	348	0.0887	0.8902	0.3380	0.3644	33.2525	38.6032
Sale	11	210,000	590,000	335,000	363,682	29.7286	36.5207
Sale/MA	11	87.9400	210.69	195.21	173.12	14.9366	24.2172
Sale Market/MA	11	111.98	211.64	176.69	166.14	11.1630	16.4771
Market/Sale	11	0.8266	1.2734	0.9330	0.9894	12.6676	15.5709

Class Breakdown

Class	#	Low	High	Median	Average
	0	0	0	0	0
A	59	76,080	233,330	147,640	155,428
A+	6	142,550	236,320	201,460	195,173
E	7	417,340	1,091,790	798,790	783,509
F	2	80,510	151,450	115,980	115,980
G	140	86,150	494,400	206,750	218,193
G+	33	229,440	580,200	290,820	317,052
S	1	1,604,580	1,604,580	1,604,580	1,604,580
V	95	167,370	736,310	339,850	362,768
V+	5	369,690	751,420	386,560	468,796

Date Range: 01/01/2013 - 04/01/2014
 Sale Type Codes: Q
 State Codes: A1
 School Codes: <ALL>

Acequia Madre 57300



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2 Year History of Downtown San Antonio Home Sales (2013 to 2014)

Sale Price		Count	Minimum	Maximum	Median Sale Price	Average Sale Price	Median Market Value	Average Market Value
\$1	to \$99,000	42	\$17,800		\$48,250	\$50,964	\$49,365	\$52,035
\$100,000	to \$199,999	39			\$147,000	\$147,069	\$154,320	\$132,927
\$200,000	to \$299,999	24			\$230,500	\$235,271	\$215,590	\$196,822
\$300,000	to \$399,999	22			\$350,000	\$349,611	\$303,690	\$270,178
\$400,000	to \$499,999	6			\$415,000	\$429,783	\$353,640	\$358,147
\$500,000	to \$749,999	6			\$530,000	\$538,783	\$451,755	\$439,435
\$750,000	to \$999,999	3		\$938,500	\$920,000	\$877,833	\$452,450	\$503,233
\$1,000,000	to \$1,499,999	0						
\$1,500,000	to \$2,000,000	0						
\$2,000,000	+	0						

Total Sales	142		\$162,500	\$208,866	\$150,415	\$171,355
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Partial Exemptions Available to Residential Homesteads

(Section 11.13) Homestead Exemption

(11.131) Totally Disabled Veteran

(11.181) Habitat for Humanity Housing

(11.22) Disabled Veterans

(11.24) Historic Sites

(11.26) Elderly and Disabled Persons Tax Freeze (Schools)

(11.261) Elderly and Disabled Persons Tax Freeze (Cities, Counties, Junior Colleges)

(Enacted by Acts 1991, 72nd Leg., ch. 762, § 13, effective January 1, 1992.)

Sec. 11.12. Federal Exemptions.

Property exempt from ad valorem taxation by federal law is exempt from taxation.

(Enacted by Acts 1979, 66th Leg., ch. 841, § 1, effective January 1, 1980.)

Sec. 11.13. Residence Homestead.

(a) A family or single adult is entitled to an exemption from taxation for the county purposes authorized in Article VIII, Section 1-a, of the Texas Constitution of \$3,000 of the assessed value of his residence homestead.

(b) An adult is entitled to exemption from taxation by a school district of \$15,000 of the appraised value of the adult's residence homestead, except that \$10,000 of the exemption does not apply to an entity operating under former Chapter 17, 18, 25, 26, 27, or 28, Education Code, as those chapters existed on May 1, 1995, as permitted by Section 11.301, Education Code.

(c) In addition to the exemption provided by Subsection (b) of this section, an adult who is disabled or is 65 or older is entitled to an exemption from taxation by a school district of \$10,000 of the appraised value of his residence homestead.

(d) In addition to the exemptions provided by Subsections (b) and (c) of this section, an individual who is disabled or is 65 or older is entitled to an exemption from taxation by a taxing unit of a portion (the amount of which is fixed as provided by Subsection (e) of this section) of the appraised value of his residence homestead if the exemption is adopted either:

(1) by the governing body of the taxing unit; or

(2) by a favorable vote of a majority of the qualified voters of the taxing unit at an election called by the governing body of a taxing unit, and the governing body shall call the election on the petition of at least 20 percent of the number of qualified voters who voted in the preceding election of the taxing unit.

(e) The amount of an exemption adopted as provided by Subsection (d) of this section is \$3,000 of the appraised value of the residence homestead unless a larger amount is specified by:

(1) the governing body authorizing the exemption if the exemption is authorized as provided by Subdivision (1) of Subsection (d) of this section; or

(2) the petition for the election if the exemption is authorized as provided by Subdivision (2) of Subsection (d) of this section.

(f) Once authorized, an exemption adopted as provided by Subsection (d) of this section may be repealed or decreased or increased in amount by the governing body of the taxing unit or by the procedure authorized by Subdivision (2) of Subsection (d) of this section. In the case of a decrease, the amount of the exemption may not be reduced to less than \$3,000 of the market value.

(g) If the residence homestead exemption provided by Subsection (d) of this section is adopted by a county that levies a tax for the county purposes authorized by Article VIII, Section 1-a, of the Texas Constitution, the residence homestead exemptions provided by Subsections (a) and (d) of this section may not be aggregated for the county tax purposes. An individual who is eligible for both exemptions is entitled to take only the exemption authorized as provided by Subsection (d) of this section for purposes of that county tax.

(h) Joint, community, or successive owners may not each receive the same exemption provided by or pursuant to this section for the same residence homestead in the same year. An eligible disabled person who is 65 or older may not receive both a disabled and an elderly residence homestead exemption but may choose either. A person may not receive an exemption under this section for more than one residence homestead in the same year.

(i) The assessor and collector for a taxing unit may disregard the exemptions authorized by Subsection (b), (c), (d), or (n) of this section and assess and collect a tax pledged for payment of debt without deducting the amount of the exemption if:

(1) prior to adoption of the exemption, the unit pledged the taxes for the payment of a debt; and

(2) granting the exemption would impair the obligation of the contract creating the debt.

(j) For purposes of this section:

(1) "Residence homestead" means a structure (including a mobile home) or a separately secured and occupied portion of a structure (together with the land, not to exceed 20 acres, and improvements used in the residential occupancy of the structure, if the structure and the land and improvements have identical ownership) that:

(A) is owned by one or more individuals, either directly or through a beneficial interest in a qualifying trust;

(B) is designed or adapted for human residence;

(C) is used as a residence; and

(D) is occupied as the individual's principal residence by an owner or, for property owned through a beneficial interest in a qualifying trust, by a trustor or beneficiary of the trust who qualifies for the exemption.

(2) "Trustor" means a person who transfers an interest in real or personal property to a qualifying trust, whether during the person's lifetime or at death, or the person's spouse.

(3) "Qualifying trust" means a trust:

(A) in which the agreement, will, or court order creating the trust, an instrument transferring property to the trust, or any other agreement that is binding on the trustee provides that the trustor of the trust or a beneficiary

of the trust has the right to use and occupy as the trustor's or beneficiary's principal residence residential property rent free and without charge except for taxes and other costs and expenses specified in the instrument or court order:

(i) for life;

(ii) for the lesser of life or a term of years; or

(iii) until the date the trust is revoked or terminated by an instrument or court order that describes the property with sufficient certainty to identify it and is recorded in the real property records of the county in which the property is located; and

(B) that acquires the property in an instrument of title or under a court order that:

(i) describes the property with sufficient certainty to identify it and the interest acquired; and

(ii) is recorded in the real property records of the county in which the property is located

(k) A qualified residential structure does not lose its character as a residence homestead if a portion of the structure is rented to another or is used primarily for other purposes that are incompatible with the owner's residential use of the structure. However, the amount of any residence homestead exemption does not apply to the value of that portion of the structure that is used primarily for purposes that are incompatible with the owner's residential use.

(l) A qualified residential structure does not lose its character as a residence homestead when the owner who qualifies for the exemption temporarily stops occupying it as a principal residence if that owner does not establish a different principal residence and the absence is:

(1) for a period of less than two years and the owner intends to return and occupy the structure as the owner's principal residence; or

(2) caused by the owner's:

(A) military service outside of the United States as a member of the armed forces of the United States or of this state; or

(B) residency in a facility that provides services related to health, infirmity, or aging.

(m) In this section:

(1) "Disabled" means under a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance.

(2) "School district" means a political subdivision organized to provide general elementary and secondary public education. "School district" does not include a junior college district or a political subdivision organized to provide special education services.

(n) In addition to any other exemptions provided by this section, an individual is entitled to an exemption from taxation by a taxing unit of a percentage of the appraised value of his residence homestead if the exemption is adopted by the governing body of the taxing unit before July 1 in the manner provided by law for official action by the body. If the percentage set by the taxing unit produces an exemption in a tax year of less than \$5,000 when applied to a particular residence homestead, the individual is entitled to an exemption of \$5,000 of the appraised value. The percentage adopted by the taxing unit may not exceed 20 percent.

(o) For purposes of this section, a residence homestead also may consist of an interest in real property created through ownership of stock in a corporation incorporated under the Cooperative Association Act (Article 1396-50.01, Vernon's Texas Civil Statutes) to provide dwelling places to its stockholders if:

(1) the interests of the stockholders of the corporation are appraised separately as provided by Section 23.19 of this code in the tax year to which the exemption applies;

(2) ownership of the stock entitles the owner to occupy a dwelling place owned by the corporation;

(3) the dwelling place is a structure or a separately secured and occupied portion of a structure; and

(4) the dwelling place is occupied as his principal residence by a stockholder who qualifies for the exemption.

(p) Exemption under this section for a homestead described by Subsection (o) of this section extends only to the dwelling place occupied as a residence homestead and to a portion of the total common area used in the residential occupancy that is equal to the percentage of the total amount of the stock issued by the corporation that is owned by the homestead claimant. The size of a residence homestead under Subsection (o) of this section, including any relevant portion of common area, may not exceed 20 acres.

(q) The surviving spouse of an individual who qualifies for an exemption under Subsection (d) for the residence homestead of a person 65 or older is entitled to an exemption for the same property from the same taxing unit in an amount equal to that of the exemption for which the deceased spouse qualified if:

(1) the deceased spouse died in a year in which the deceased spouse qualified for the exemption;

(2) the surviving spouse was 55 or older when the deceased spouse died; and

(3) the property was the residence homestead of the surviving spouse when the deceased spouse died and remains the residence homestead of the surviving spouse.

(r) An individual who receives an exemption under Subsection (d) is not entitled to an exemption under Subsection (q).

(s) [Expired pursuant to Acts 1997, 75th Leg., ch. 1071 (S.B. 1873), § 28, effective January 1, 1999.]
(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 31, effective January 1, 1982; am. Acts 1983, 68th Leg., ch. 851 (H.B. 1203), § 6, effective August 29, 1983; am. Acts 1985, 69th Leg., ch. 301 (S.B. 602), § 1, effective June 7, 1985; am. Acts 1987, 70th Leg., ch. 547 (S.B.

21), § 1, effective January 1, 1988; am. Acts 1991, 72nd Leg., ch. 20 (S.B. 351), § 18, effective August 26, 1991; am. Acts 1991, 72nd Leg., ch. 20 (S.B. 351), § 19(a), effective January 1, 1992; am. Acts 1991, 72nd Leg., ch. 391 (H.B. 2885), § 14; am. Acts 1993, 73rd Leg., ch. 347 (S.B. 7), § 4.08, effective May 31, 1993; am. Acts 1993, 73rd Leg., ch. 854 (H.B. 2813), § 1, effective January 1, 1994; am. Acts 1995, 74th Leg., ch. 76 (S.B. 959), § 15.01, effective September 1, 1995; am. Acts 1995, 74th Leg., ch. 610 (H.B. 1127), § 1, effective January 1, 1996; am. Acts 1997, 75th Leg., ch. 194 (H.B. 1773), § 1, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 592 (H.B. 4), § 2.01, effective September 1, 1997; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 6, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1059 (S.B. 1437), § 2, effective June 19, 1997; am. Acts 1997, 75th Leg., ch. 1071 (S.B. 1873), § 28, effective September 1, 1997; am. Acts 1999, 76th Leg., ch. 1199 (S.B. 435), § 1, effective June 18, 1999; am. Acts 1999, 76th Leg., ch. 1481 (H.B. 3549), § 1, effective January 1, 2000; am. Acts 2003, 78th Leg., ch. 240 (H.B. 1223), § 1, effective June 18, 2003; am. Acts 2005, 79th Leg., ch. 159 (H.B. 3240), § 1, effective January 1, 2006; am. Acts 2013, 83rd Leg., ch. 699 (H.B. 2913), § 6, effective September 1, 2013.)

Sec. 11.131. Residence Homestead of 100 Percent or Totally Disabled Veteran.

(a) In this section:

- (1) "Disabled veteran" has the meaning assigned by Section 11.22.
- (2) "Residence homestead" has the meaning assigned by Section 11.13.
- (3) "Surviving spouse" means the individual who was married to a disabled veteran at the time of the veteran's death.

(b) A disabled veteran who receives from the United States Department of Veterans Affairs or its successor 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead.

(c) The surviving spouse of a disabled veteran who qualified for an exemption under Subsection (b) when the disabled veteran died is entitled to an exemption from taxation of the total appraised value of the same property to which the disabled veteran's exemption applied if:

- (1) the surviving spouse has not remarried since the death of the disabled veteran; and
- (2) the property:
 - (A) was the residence homestead of the surviving spouse when the disabled veteran died; and
 - (B) remains the residence homestead of the surviving spouse.

(d) If a surviving spouse who qualifies for an exemption under Subsection (c) subsequently qualifies a different property as the surviving spouse's residence homestead, the surviving spouse is entitled to an exemption from taxation of the subsequently qualified homestead in an amount equal to the dollar amount of the exemption from taxation of the former homestead under Subsection (c) in the last year in which the surviving spouse received an exemption under that subsection for that homestead if the surviving spouse has not remarried since the death of the disabled veteran. The surviving spouse is entitled to receive from the chief appraiser of the appraisal district in which the former residence homestead was located a written certificate providing the information necessary to determine the amount of the exemption to which the surviving spouse is entitled on the subsequently qualified homestead.

(Enacted by Acts 2009, 81st Leg., ch. 1405 (H.B. 3613), § 1(a), effective June 19, 2009; am. Acts 2011, 82nd Leg., ch. 1222 (S.B. 516), §§ 1, 2, effective January 1, 2012.)

Sec. 11.132. [2 Versions: As added by Acts 2013, 83rd Leg., ch. 122, effective January 1, 2014, Contingent on Voter Approval—See Editor's Note] Donated Residence Homestead of Partially Disabled Veteran.

(a) In this section:

- (1) "Charitable organization" means an organization that is exempt from federal income taxation under Section 501(a), Internal Revenue Code of 1986, as an organization described by Section 501(c)(3) of that code.
- (2) "Disability rating" and "disabled veteran" have the meanings assigned by Section 11.22.
- (3) "Residence homestead" has the meaning assigned by Section 11.13.
- (4) "Surviving spouse" has the meaning assigned by Section 11.131.

(b) A disabled veteran who has a disability rating of less than 100 percent is entitled to an exemption from taxation of a percentage of the appraised value of the disabled veteran's residence homestead equal to the disabled veteran's disability rating if the residence homestead was donated to the disabled veteran by a charitable organization at no cost to the disabled veteran.

(c) The surviving spouse of a disabled veteran who qualified for an exemption under Subsection (b) of a percentage of the appraised value of the disabled veteran's residence homestead when the disabled veteran died is entitled to an exemption from taxation of the same percentage of the appraised value of the same property to which the disabled veteran's exemption applied if:

- (1) the surviving spouse has not remarried since the death of the disabled veteran; and
- (2) the property:
 - (A) was the residence homestead of the surviving spouse when the disabled veteran died; and
 - (B) remains the residence homestead of the surviving spouse.

1984; am. Acts 1985, 69th Leg., ch. 960 (S.B. 809), § 1, effective January 1, 1986; am. Acts 1987, 70th Leg., ch. 430 (S.B. 1066), § 1, effective January 1, 1988; am. Acts 1991, 72nd Leg., ch. 407 (S.B. 670), § 1, effective January 1, 1992; am. Acts 1993, 73rd Leg., ch. 360 (S.B. 427), § 5, effective September 1, 1993; am. Acts 1995, 74th Leg., ch. 471 (S.B. 428), § 1, effective January 1, 1996; am. Acts 1995, 74th Leg., ch. 781 (S.B. 1190), § 4, effective September 1, 1995; am. Acts 1997, 75th Leg., ch. 715 (H.B. 137), § 1, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 7, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 1, effective June 20, 1997; am. Acts 1999, 76th Leg., ch. 138 (H.B. 873), § 1, effective May 18, 1999; am. Acts 1999, 76th Leg., ch. 266 (H.B. 1978), § 1, effective January 1, 2000; am. Acts 1999, 76th Leg., ch. 924 (H.B. 2269), § 1, effective January 1, 2000; am. Acts 1999, 76th Leg., ch. 1443 (H.B. 2821), § 1, effective September 1, 1999; am. Acts 2001, 77th Leg., ch. 669 (H.B. 2810), § 118, effective September 1, 2001; am. Acts 2001, 77th Leg., ch. 1420 (H.B. 2812), § 18.001(a), effective September 1, 2001.)

Sec. 11.181. Charitable Organizations Improving Property for Low-Income Housing.

(a) An organization is entitled to an exemption from taxation of improved or unimproved real property it owns if the organization:

(1) meets the requirements of a charitable organization provided by Sections 11.18(e) and (f);

(2) owns the property for the purpose of building or repairing housing on the property primarily with volunteer labor to sell without profit to an individual or family satisfying the organization's low-income and other eligibility requirements; and

(3) engages exclusively in the building, repair, and sale of housing as described by Subdivision (2), and related activities.

(b) Property may not be exempted under Subsection (a) after the fifth anniversary of the date the organization acquires the property. Property that received an exemption under Section 11.1825 and that was subsequently transferred by the organization described by that section that qualified for the exemption to an organization described by this section may not be exempted under Subsection (a) after the fifth anniversary of the date the transferring organization acquired the property.

(c) An organization entitled to an exemption under Subsection (a) is also entitled to an exemption from taxation of any building or tangible personal property the organization owns and uses in the administration of its acquisition, building, repair, or sale of property. To qualify for an exemption under this subsection, property must be used exclusively by the charitable organization, except that another individual or organization may use the property for activities incidental to the charitable organization's use that benefit the beneficiaries of the charitable organization.

(d) For the purposes of Subsection (e), the chief appraiser shall determine the market value of property exempted under Subsection (a) and shall record the market value in the appraisal records.

(e) If the organization that owns improved or unimproved real property that has been exempted under Subsection (a) sells the property to a person other than an individual or family satisfying the organization's low-income or other eligibility requirements, a penalty is imposed on the property equal to the amount of the taxes that would have been imposed on the property in each tax year that the property was exempted from taxation under Subsection (a), plus interest at an annual rate of 12 percent calculated from the dates on which the taxes would have become due.

(f) The charitable organization and the purchaser of the property from that organization are jointly and severally liable for the penalty and interest imposed under Subsection (e). A tax lien in favor of all taxing units for which the penalty is imposed attaches to the property to secure payment of the penalty and interest.

(g) The chief appraiser shall make an entry in the appraisal records for the property against which a penalty under Subsection (e) is imposed and shall deliver written notice of the imposition of the penalty and interest to the charitable organization and to the person who purchased the property from that organization.

(Enacted by Acts 1993, 73rd Leg., ch. 345 (H.B. 1096), § 1, effective January 1, 1994; am. Acts 2009, 81st Leg., ch. 1137 (H.B. 2555), § 1, effective June 19, 2009; am. Acts 2011, 82nd Leg., ch. 1309 (H.B. 3133), § 1, effective June 17, 2011.)

Sec. 11.182. Community Housing Development Organizations Improving Property for Low-Income and Moderate-Income Housing: Property Previously Exempt.

(a) In this section:

(1) "Cash flow" means the amount of money generated by a housing project for a fiscal year less the disbursements for that fiscal year for operation and maintenance of the project, including:

(A) standard property maintenance;

(B) debt service;

(C) employee compensation;

(D) fees required by government agencies;

(E) expenses incurred in satisfaction of requirements of lenders, including reserve requirements;

(F) insurance; and

(G) other justifiable expenses related to the operation and maintenance of the project.

(2) "Community housing development organization" has the meaning assigned by 42 U.S.C. Section 12704.

(b) An organization is entitled to an exemption from taxation of improved or unimproved real property it owns if the organization:

(1) is organized as a community housing development organization;

(3) be operated in a way that does not result in accrual of distributable profits, realization of private gain resulting from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain and, if the organization is a corporation, be organized as a nonprofit corporation as defined by the Texas Non-Profit Corporation Act;

(4) use its assets in performing the organization's educational functions or the educational functions of another educational organization; and

(5) by charter, bylaw, or other regulation adopted by the organization to govern its affairs direct that on discontinuance of the organization by dissolution or otherwise the assets are to be transferred to this state, the United States, or an educational, charitable, religious, or other similar organization that is qualified as a charitable organization under Section 501(c)(3), Internal Revenue Code of 1954, as amended.

(e) In this section, "building" includes the land that is reasonably necessary for use of, access to, and ornamentation of the building.

(f) Notwithstanding Subsection (a), a person is entitled to an exemption from taxation of the buildings and tangible personal property the person acquires for use for a school that meets each requirement of Subsection (d) if:

(1) the person authorizes the former owner to continue to use the property pending the use of the property for a school; and

(2) the former owner would be entitled to an exemption from taxation of the property if the former owner continued to own the property.

(g) A property may not be exempted under Subsection (a)(2) for more than three years.

(h) For purposes of Subsection (a)(2), an incomplete improvement is under physical preparation if the person has:

(1) engaged in architectural or engineering work, soil testing, land clearing activities, or site improvement work necessary for the construction of the improvement; or

(2) conducted an environmental or land use study relating to the construction of the improvement.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 36, effective January 1, 1982; am. Acts 1997, 75th Leg., ch. 1039 (S.B. 841), § 10, effective January 1, 1998; am. Acts 1997, 75th Leg., ch. 1293 (S.B. 344), § 1, effective September 1, 1997; am. Acts 1997, 75th Leg., ch. 1411 (H.B. 2383), § 4, effective June 20, 1997; am. Acts 1999, 76th Leg., ch. 138 (H.B. 873), § 4, effective May 18, 1999; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 1.05, effective June 18, 2003; am. Acts 2003, 78th Leg., ch. 288 (H.B. 2416), § 2.05, effective January 1, 2006.)

Sec. 11.22. Disabled Veterans.

(a) A disabled veteran is entitled to an exemption from taxation of a portion of the assessed value of a property the veteran owns and designates as provided by Subsection (f) in accordance with the following schedule:

an exemption of up to:	for a disability rating of at least:	but less than:
\$5,000 of the assessed value	10%	30%
7,500	30	50
10,000	50	70
12,000	70 and over	

(b) A disabled veteran is entitled to an exemption from taxation of \$12,000 of the assessed value of a property the veteran owns and designates as provided by Subsection (f) of this section if the veteran:

(1) is 65 years of age or older and has a disability rating of at least 10 percent;

(2) is totally blind in one or both eyes; or

(3) has lost the use of one or more limbs.

(c) If a disabled veteran who is entitled to an exemption by Subsection (a) or (b) of this section dies, the veteran's surviving spouse is entitled to an exemption from taxation of a portion of the assessed value of a property the spouse owns and designates as provided by Subsection (f) of this section. The amount of the exemption is the amount of the veteran's exemption at time of death. The spouse is entitled to an exemption by this subsection only for as long as the spouse remains unmarried. If the spouse does not survive the veteran, each of the veteran's surviving children who is younger than 18 years of age and unmarried is entitled to an exemption from taxation of a portion of the assessed value of a property the child owns and designates as provided by Subsection (f) of this section. The amount of exemption for each eligible child is computed by dividing the amount of the veteran's exemption at time of death by the number of eligible children.

(d) If an individual dies while on active duty as a member of the armed services of the United States:

(1) the individual's surviving spouse is entitled to an exemption from taxation of \$5,000 of the assessed value of the property the spouse owns and designates as provided by Subsection (f) of this section; and

(2) each of the individual's surviving children who is younger than 18 years of age and unmarried is entitled to an exemption from taxation of a portion of the assessed value of a property the child owns and designates as provided by Subsection (f) of this section, the amount of exemption for each eligible child to be computed by dividing \$5,000 by the number of eligible children.

(e) An individual who qualifies for more than one exemption authorized by this section is entitled to aggregate the amounts of the exemptions, except that:

(1) a disabled veteran who qualifies for more than one exemption authorized by Subsections (a) and (b) of this section is entitled to only one exemption but may choose the greatest exemption for which he qualifies; and

(2) an individual who receives an exemption as a surviving spouse of a disabled veteran as provided by Subsection (c) of this section may not receive an exemption as a surviving child as provided by Subsection (c) or (d) of this section.

(f) An individual may receive an exemption to which he is entitled by this section against only one property, which must be the same for every taxing unit in which the individual claims the exemption. If an individual is entitled by Subsection (e) of this section to aggregate the amounts of more than one exemption, he must take the entire aggregated amount against the same property. An individual must designate on his exemption application form the property against which he takes an exemption under this section.

(g) An individual is not entitled to an exemption by this section unless he is a resident of this state.

(h) In this section:

(1) "Child" includes an adopted child or a child born out of wedlock whose paternity has been admitted or has been established in a legal action.

(2) "Disability rating" means a veteran's percentage of disability as certified by the Veterans' Administration or its successor or the branch of the armed services in which the veteran served.

(3) "Disabled veteran" means a veteran of the armed services of the United States who is classified as disabled by the Veterans' Administration or its successor or the branch of the armed services in which the veteran served and whose disability is service-connected.

(4) "Surviving spouse" means the individual who was married to a disabled veteran or member of the armed services at the time of the veteran's or member's death.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 2001, 77th Leg., ch. 1420 (H.B. 2812), § 18.002, effective September 1, 2001; am. Acts 2009, 81st Leg., ch. 1405 (H.B. 3613), § 1(b), effective June 19, 2009.)

Sec. 11.23. Miscellaneous Exemptions.

(a) **Veteran's Organizations.** A nonprofit organization that is composed primarily of members or former members of the armed forces of the United States or its allies and that is chartered or incorporated by the United States Congress is entitled to an exemption from taxation of each of the buildings (including the land that is reasonably necessary for use of, access to, and ornamentation of the buildings) and other property owned and primarily used by that organization if the property is not used to produce revenue or held for gain. Occasional renting of the post or chapter property for other nonprofit activities does not result in loss of the exemption provided by this subsection if the rental proceeds are used solely for the maintenance and improvement of the property. For purposes of this subsection, an organization is a nonprofit organization if it is organized and operated in a way that does not result in the accrual of distributable profits, realization of private gain from payment of compensation in excess of a reasonable allowance for salary or other compensation for services rendered, or realization of any other form of private gain.

(b) **Federation of Women's Clubs.** The Texas Federation of Women's Clubs is entitled to an exemption from taxation of the tangible property it owns if the property is not held for gain.

(c) **Nature Conservancy of Texas.** The Nature Conservancy of Texas, Incorporated, is entitled to an exemption from taxation of the tangible property it owns if the property is not held for gain, as long as the organization is a nonprofit corporation as defined by the Texas Non-Profit Corporation Act.

(d) **Congress of Parents and Teachers.** The Texas Congress of Parents and Teachers is entitled to an exemption from taxation for state and county purposes of the buildings (including the land that is reasonably necessary for use of, access to, and ornamentation of the buildings) it owns and uses as its state headquarters.

(e) **Private Enterprise Demonstration Associations.** An association that engages exclusively in conducting nonprofit educational programs designed to demonstrate the American private enterprise system to children and young people and that operates under a state or national organization that is organized and operated for the same purpose is entitled to an exemption from taxation of the tangible property that it owns and uses exclusively if it is reasonably necessary for the association's operation.

(f) **Bison, Buffalo, and Cattalo.** A person is entitled to an exemption from taxation of the bison, buffalo, and cattalo he owns that are not held for gain and that are used in experimental breeding with cattle for the purpose of producing an improved strain of meat animal or kept in parks to preserve the species.

(g) **Theater Schools.** A corporation that is organized to promote the teaching and study of the dramatic arts is entitled to an exemption from taxation of the property it owns and uses in the operation of a school for the dramatic arts if:

(1) the corporation is organized as a nonprofit corporation as defined by the Texas Non-Profit Corporation Act;

(2) the corporation is not self-sustaining in any fiscal year from income other than gifts, grants, or donations;

(3) the corporation is exempt from federal income taxes;

(4) the school maintains a theater-school program with regular classes for at least four grades, formal textbooks and curriculum, an enrollment of 150 or more students during each of at least two semesters every calendar year, and a faculty substantially all of whom hold degrees in theater arts from an accredited school of higher education;

(5) the school offers apprenticeship or other practical training in theater management and operation for college students or offers similar training for playwrights, actors, and production personnel; and

(2) conducted an environmental or land use study relating to the construction of the improvement.
(Enacted by Acts 2009, 81st Leg., ch. 1417 (H.B. 770), § 3, effective January 1, 2010.)

Sec. 11.24. Historic Sites.

The governing body of a taxing unit by official action of the body adopted in the manner required by law for official actions may exempt from taxation part or all of the assessed value of a structure or archeological site and the land necessary for access to and use of the structure or archeological site, if the structure or archeological site is:

- (1) designated as a Recorded Texas Historic Landmark under Chapter 442, Government Code, or a state archeological landmark under Chapter 191, Natural Resources Code, by the Texas Historical Commission; or
- (2) designated as a historically or archeologically significant site in need of tax relief to encourage its preservation pursuant to an ordinance or other law adopted by the governing body of the unit.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1995, 74th Leg., ch. 109 (S.B. 365), § 21, effective August 30, 1995.)

Sec. 11.25. Marine Cargo Containers Used Exclusively in International Commerce.

(a) A person is entitled to an exemption from taxation of a marine cargo container and the equipment related to the container that the person owns if:

- (1) the person is:
 - (A) a citizen of a foreign country; or
 - (B) an entity organized under the laws of a foreign country; and
- (2) the container is:
 - (A) based, registered, and subject to taxation in a foreign country; and
 - (B) used exclusively in international commerce.

(b) In this section, "marine cargo container":

- (1) means a container that may be:
 - (A) used to transport goods by ship;
 - (B) readily handled;
 - (C) transferred from one mode of transport to another without reloading; and
 - (D) used repeatedly; and
- (2) includes a container that is fully or partially enclosed so as to serve as a compartment for goods, has an open top suitable for loading goods into the container, or consists of a flat rack suitable for securing goods onto the container.

(Enacted by Acts 1997, 75th Leg., ch. 726 (H.B. 479), § 1, effective September 1, 1997.)

Sec. 11.251. Tangible Personal Property Exempt.

(a) In this section, "freeport goods" means property that under Article VIII, Section 1-j, of the Texas Constitution is not taxable.

(b) [2 Versions: Effective Until January 1, 2014, Contingent on Voter Approval] A person is entitled to an exemption from taxation of the appraised value of that portion of the person's inventory or property consisting of freeport goods.

(b) [2 Versions: Effective January 1, 2014, Contingent on Voter Approval—See Editor's Note] A person is entitled to an exemption from taxation by a taxing unit of the appraised value of that portion of the person's inventory or property consisting of freeport goods as determined under this section for the taxing unit.

(c) [2 Versions: Effective Until January 1, 2014, Contingent on Voter Approval] The exemption provided by Subsection (b) is subtracted from the market value of the inventory or property determined under Section 23.12 to determine the taxable value of the inventory or property.

(c) [2 Versions: Effective January 1, 2014, Contingent on Voter Approval—See Editor's Note] The exemption provided by Subsection (b) is subtracted from the market value of the inventory or property determined under Section 23.12 to determine the taxable value of the inventory or property for the taxing unit.

(d) Except as provided by Subsections (f) and (g), the chief appraiser shall determine the appraised value of freeport goods under this subsection. The chief appraiser shall determine the percentage of the market value of inventory or property owned by the property owner in the preceding calendar year that was contributed by freeport goods. The chief appraiser shall apply that percentage to the market value of the property owner's inventory or property for the current year to determine the appraised value of freeport goods for the current year.

(e) [2 Versions: Effective Until January 1, 2014, Contingent on Voter Approval] In determining the market value of freeport goods that in the preceding year were assembled, manufactured, repaired, maintained, processed, or fabricated in this state or used by the person who acquired or imported the property in the repair or maintenance of aircraft operated by a certificated air carrier, the chief appraiser shall exclude the cost of equipment, machinery, or materials that entered into and became component parts of the freeport goods but were not themselves freeport goods or that were not transported outside the state before the expiration of 175 days after they were brought into this state by the property owner or acquired by the property owner in this state. For component parts held in bulk, the chief appraiser may use the average length of time a component part was held in this state by the property owner during the

(h) The chief appraiser by written notice delivered to a property owner who claims an exemption under this section may require the property owner to provide copies of property records so the chief appraiser can determine the amount and value of goods-in-transit and that the location in this state where the goods-in-transit were detained for storage was not owned by or under the control of the owner of the goods-in-transit. If the property owner fails to deliver the information requested in the notice before the 31st day after the date the notice is delivered to the property owner, the property owner forfeits the right to claim or receive the exemption for that year.

(i) Property that meets the requirements of this section constitutes goods-in-transit regardless of whether the person who owns the property on January 1 is the person who transports the property to another location in this state or outside this state.

(j) The governing body of a taxing unit, in the manner required for official action by the governing body, may provide for the taxation of goods-in-transit exempt under Subsection (b) and not exempt under other law. The official action to tax the goods-in-transit must be taken before January 1 of the first tax year in which the governing body proposes to tax goods-in-transit. Before acting to tax the exempt property, the governing body of the taxing unit must conduct a public hearing as required by Section 1-n(d), Article VIII, Texas Constitution. If the governing body of a taxing unit provides for the taxation of the goods-in-transit as provided by this subsection, the exemption prescribed by Subsection (b) does not apply to that unit. The goods-in-transit remain subject to taxation by the taxing unit until the governing body of the taxing unit, in the manner required for official action, rescinds or repeals its previous action to tax goods-in-transit, or otherwise determines that the exemption prescribed by Subsection (b) will apply to that taxing unit.

(j-1) Notwithstanding Subsection (j) or official action that was taken under that subsection before October 1, 2011, to tax goods-in-transit exempt under Subsection (b) and not exempt under other law, a taxing unit may not tax such goods-in-transit in a tax year that begins on or after January 1, 2012, unless the governing body of the taxing unit takes action on or after October 1, 2011, in the manner required for official action by the governing body, to provide for the taxation of the goods-in-transit. The official action to tax the goods-in-transit must be taken before January 1 of the first tax year in which the governing body proposes to tax goods-in-transit. Before acting to tax the exempt property, the governing body of the taxing unit must conduct a public hearing as required by Section 1-n(d), Article VIII, Texas Constitution. If the governing body of a taxing unit provides for the taxation of the goods-in-transit as provided by this subsection, the exemption prescribed by Subsection (b) does not apply to that unit. The goods-in-transit remain subject to taxation by the taxing unit until the governing body of the taxing unit, in the manner required for official action, rescinds or repeals its previous action to tax goods-in-transit or otherwise determines that the exemption prescribed by Subsection (b) will apply to that taxing unit.

(j-2) Notwithstanding Subsection (j-1), if under Subsection (j) the governing body of a taxing unit, before October 1, 2011, took action to provide for the taxation of goods-in-transit and pledged the taxes imposed on the goods-in-transit for the payment of a debt of the taxing unit, the tax officials of the taxing unit may continue to impose the taxes against the goods-in-transit until the debt is discharged, if cessation of the imposition would impair the obligation of the contract by which the debt was created.

(k) A property owner who receives the exemption from taxation provided by Subsection (b) is not eligible to receive the exemption from taxation provided by Section 11.251 for the same property.

(Enacted by Acts 2007, 80th Leg., ch. 830 (H.B. 621), § 1, effective January 1, 2008; am. Acts 2011, 82nd Leg., 1st C.S., ch. 4 (S.B. 1), § 48.01, effective January 1, 2012; am. Acts 2011, 82nd Leg., 1st C.S., ch. 4 (S.B. 1), § 48.02, effective October 1, 2011.)

Sec. 11.254. Motor Vehicle Used for Production of Income and for Personal Activities.

(a) Except as provided by Subsection (c), an individual is entitled to an exemption from taxation of one motor vehicle owned by the individual that is used in the course of the individual's occupation or profession and is also used for personal activities of the owner that do not involve the production of income.

(b) In this section, "motor vehicle" means a passenger car or light truck as those terms are defined by Section 502.001, Transportation Code.

(c) A person who has been granted or applied for an exemption under this section may not apply for another exemption under this section until after the application or exemption has been denied.

(d) This section does not apply to a motor vehicle used to transport passengers for hire.

(Enacted by Acts 2007, 80th Leg., ch. 842 (H.B. 1022), § 1, effective November 6, 2007; am. Acts 2009, 81st Leg., ch. 87 (S.B. 1969), § 27.001(86), effective September 1, 2009 (renumbered from Sec. 11.253); am. Acts 2009, 81st Leg., ch. 706 (H.B. 2814), § 2, effective January 1, 2010 (renumbered from Sec. 11.253).)

Sec. 11.26. Limitation of School Tax on Homesteads of Elderly or Disabled.

(a) The tax officials shall appraise the property to which this section applies and calculate taxes as on other property, but if the tax so calculated exceeds the limitation imposed by this section, the tax imposed is the amount of the tax as limited by this section, except as otherwise provided by this section. A school district may not increase the total annual amount of ad valorem tax it imposes on the residence homestead of an individual 65 years of age or older or on the residence homestead of an individual who is disabled, as defined by Section 11.13, above the amount of the tax it imposed in the first tax year in which the individual qualified that residence homestead for the applicable exemption provided by Section 11.13(c) for an individual who is 65 years of age or older or is disabled. If the individual qualified

that residence homestead for the exemption after the beginning of that first year and the residence homestead remains eligible for the same exemption for the next year, and if the school district taxes imposed on the residence homestead in the next year are less than the amount of taxes imposed in that first year, a school district may not subsequently increase the total annual amount of ad valorem taxes it imposes on the residence homestead above the amount it imposed in the year immediately following the first year for which the individual qualified that residence homestead for the same exemption, except as provided by Subsection (b). If the first tax year the individual qualified the residence homestead for the exemption provided by Section 11.13(c) for individuals 65 years of age or older was a tax year before the 1997 tax year, the amount of the limitation provided by this section is the amount of tax the school district imposed for the 1996 tax year less an amount equal to the amount determined by multiplying \$10,000 times the tax rate of the school district for the 1997 tax year, plus any 1997 tax attributable to improvements made in 1996, other than improvements made to comply with governmental regulations or repairs.

(a-1) Notwithstanding the other provisions of this section, if in the 2007 tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead and the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c) for the same homestead was the 2006 tax year, the amount of the limitation provided by this section on the homestead in the 2007 tax year is equal to the amount computed by:

(1) multiplying the amount of tax the school district imposed on the homestead in the 2006 tax year by a fraction the numerator of which is the tax rate of the district for the 2007 tax year and the denominator of which is the tax rate of the district for the 2006 tax year; and

(2) adding any tax imposed in the 2007 tax year attributable to improvements made in the 2006 tax year as provided by Subsection (b) to the lesser of the amount computed under Subdivision (1) or the amount of tax the district imposed on the homestead in the 2006 tax year.

(a-2) Notwithstanding the other provisions of this section, if in the 2007 tax year an individual qualifies for a limitation on tax increases provided by this section on the individual's residence homestead and the first tax year the individual or the individual's spouse qualified for an exemption under Section 11.13(c) for the same homestead was a tax year before the 2006 tax year, the amount of the limitation provided by this section on the homestead in the 2007 tax year is equal to the amount computed by:

(1) multiplying the amount of tax the school district imposed on the homestead in the 2005 tax year by a fraction the numerator of which is the tax rate of the district for the 2006 tax year and the denominator of which is the tax rate of the district for the 2005 tax year;

(2) adding any tax imposed in the 2006 tax year attributable to improvements made in the 2005 tax year as provided by Subsection (b) to the lesser of the amount computed under Subdivision (1) or the amount of tax the district imposed on the homestead in the 2005 tax year;

(3) multiplying the amount computed under Subdivision (2) by a fraction the numerator of which is the tax rate of the district for the 2007 tax year and the denominator of which is the tax rate of the district for the 2006 tax year; and

(4) adding to the lesser of the amount computed under Subdivision (2) or (3) any tax imposed in the 2007 tax year attributable to improvements made in the 2006 tax year, as provided by Subsection (b).

(a-3) Except as provided by Subsection (b), a limitation on tax increases provided by this section on a residence homestead computed under Subsection (a-1) or (a-2) continues to apply to the homestead in subsequent tax years until the limitation expires.

(b) If an individual makes improvements to the individual's residence homestead, other than improvements required to comply with governmental requirements or repairs, the school district may increase the tax on the homestead in the first year the value of the homestead is increased on the appraisal roll because of the enhancement of value by the improvements. The amount of the tax increase is determined by applying the current tax rate to the difference in the assessed value of the homestead with the improvements and the assessed value it would have had without the improvements. A limitation imposed by this section then applies to the increased amount of tax until more improvements, if any, are made.

(c) The limitation on tax increases required by this section expires if on January 1:

(1) none of the owners of the structure who qualify for the exemption and who owned the structure when the limitation first took effect is using the structure as a residence homestead; or

(2) none of the owners of the structure qualifies for the exemption.

(d) If the appraisal roll provides for taxation of appraised value for a prior year because a residence homestead exemption for individuals 65 years of age or older or for disabled individuals was erroneously allowed, the tax assessor shall add, as back taxes due as provided by Section 26.09(d), the positive difference if any between the tax that should have been imposed for that year and the tax that was imposed because of the provisions of this section.

(e) For each school district in an appraisal district, the chief appraiser shall determine the portion of the appraised value of residence homesteads of individuals on which school district taxes are not imposed in a tax year because of the limitation on tax increases imposed by this section. That portion is calculated by determining the taxable value that, if multiplied by the tax rate adopted by the school district for the tax year, would produce an amount equal to the amount of tax that would have been imposed by the school district on those residence homesteads if the limitation on tax increases imposed by this section were not in effect, but that was not imposed because of that limitation. The chief appraiser shall determine that taxable value and certify it to the comptroller as soon as practicable for each tax year.

(f) The limitation on tax increases required by this section does not expire because the owner of an interest in the structure conveys the interest to a qualifying trust as defined by Section 11.13(j) if the owner or the owner's spouse is a trustor of the trust and is entitled to occupy the structure.

(g) Except as provided by Subsection (b), if an individual who receives a limitation on tax increases imposed by this section, including a surviving spouse who receives a limitation under Subsection (i), subsequently qualifies a different residence homestead for the same exemption under Section 11.13, a school district may not impose ad valorem taxes on the subsequently qualified homestead in a year in an amount that exceeds the amount of taxes the school district would have imposed on the subsequently qualified homestead in the first year in which the individual receives that same exemption for the subsequently qualified homestead had the limitation on tax increases imposed by this section not been in effect, multiplied by a fraction the numerator of which is the total amount of school district taxes imposed on the former homestead in the last year in which the individual received that same exemption for the former homestead and the denominator of which is the total amount of school district taxes that would have been imposed on the former homestead in the last year in which the individual received that same exemption for the former homestead had the limitation on tax increases imposed by this section not been in effect.

(h) An individual who receives a limitation on tax increases under this section, including a surviving spouse who receives a limitation under Subsection (i), and who subsequently qualifies a different residence homestead for an exemption under Section 11.13, or an agent of the individual, is entitled to receive from the chief appraiser of the appraisal district in which the former homestead was located a written certificate providing the information necessary to determine whether the individual may qualify for that same limitation on the subsequently qualified homestead under Subsection (g) and to calculate the amount of taxes the school district may impose on the subsequently qualified homestead.

(i) If an individual who qualifies for the exemption provided by Section 11.13(c) for an individual 65 years of age or older dies, the surviving spouse of the individual is entitled to the limitation applicable to the residence homestead of the individual if:

- (1) the surviving spouse is 55 years of age or older when the individual dies; and
- (2) the residence homestead of the individual:
 - (A) is the residence homestead of the surviving spouse on the date that the individual dies; and
 - (B) remains the residence homestead of the surviving spouse.

(j) If an individual who qualifies for an exemption provided by Section 11.13(c) for an individual 65 years of age or older dies in the first year in which the individual qualified for the exemption and the individual first qualified for the exemption after the beginning of that year, except as provided by Subsection (k), the amount to which the surviving spouse's school district taxes are limited under Subsection (i) is the amount of school district taxes imposed on the residence homestead in that year determined as if the individual qualifying for the exemption had lived for the entire year.

(k) If in the first tax year after the year in which an individual dies in the circumstances described by Subsection (j) the amount of school district taxes imposed on the residence homestead of the surviving spouse is less than the amount of school district taxes imposed in the preceding year as limited by Subsection (j), in a subsequent tax year the surviving spouse's school district taxes on that residence homestead are limited to the amount of taxes imposed by the district in that first tax year after the year in which the individual dies.

(l) For the purpose of calculating a limitation on ad valorem tax increases by a school district under this section, an individual who qualified a residence homestead before January 1, 2003, for an exemption under Section 11.13(c) for a disabled individual is considered to have first qualified the homestead for that exemption on January 1, 2003.

(m) For the purpose of qualifying under Subsection (g) for the limitation on ad valorem taxes on a subsequently qualified homestead imposed by a school district, the residence homestead of a disabled individual may be considered to be a subsequently qualified homestead only if the disabled individual qualified the former homestead for an exemption under Section 11.13(c) for a disabled individual for a tax year beginning on or after January 1, 2003.

(n) Notwithstanding Subsection (c), the limitation on tax increases required by this section does not expire if the owner of the structure qualifies for an exemption under Section 11.13 under the circumstances described by Section 11.135(a).

(o) Notwithstanding Subsections (a), (a-3), and (b), an improvement to property that would otherwise constitute an improvement under Subsection (b) is not treated as an improvement under that subsection if the improvement is a replacement structure for a structure that was rendered uninhabitable or unusable by a casualty or by wind or water damage. For purposes of appraising the property in the tax year in which the structure would have constituted an improvement under Subsection (b), the replacement structure is considered to be an improvement under that subsection only if:

- (1) the square footage of the replacement structure exceeds that of the replaced structure as that structure existed before the casualty or damage occurred; or
- (2) the exterior of the replacement structure is of higher quality construction and composition than that of the replaced structure.

(Enacted by Acts 1979, 66th Leg., ch. 841 (S.B. 621), § 1, effective January 1, 1980; am. Acts 1981, 67th Leg., 1st C.S., ch. 13 (H.B. 30), § 38, effective January 1, 1982; am. Acts 1984, 68th Leg., 2nd C.S., ch. 28 (H.B. 72), part F, art. II, § 16, effective September 1, 1984; am. Acts 1991, 72nd Leg., 2nd C.S., ch. 6 (S.B. 45), § 10, effective September 1, 1991; am.

Mary Kieke

From: Marquesa Esparza
Sent: Friday, November 14, 2014 5:01 PM
To: Mary Kieke
Subject: historic exemption

Here is the information on the Historic exemptions given by COSA:

Historic site rehab:

- 10 year term
- 5/0/5/5 which is first five years at \$0 city taxes and the next five at 50% city taxes
- Or they can choose the pre-improvement value freeze for the 10 years

Historic Districts:

- 20% off the city taxes
- Has to be owner occupied (have HS on file)
- If ownership changes the exemption comes off
- They can also extend the exemption for another 5 years if occupied by the same owner when the ordinance was passed

TAX EXEMPTIONS

PROGRAMS

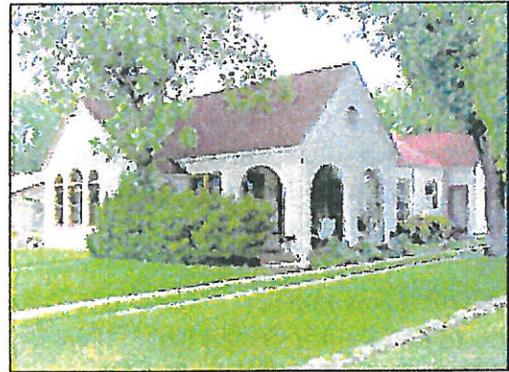
RESOURCES

Owners of historic properties in San Antonio may be eligible for certain incentives for rehabilitation either through local or federal programs.

LOCAL TAX EXEMPTION FOR SUBSTANTIAL REHABILITATION

A tax exemption is available for designated local landmarks and properties within local historic districts that undergo a substantial rehabilitation. Substantial rehabilitation includes improvements that extend the life of a building such as:

- Roof Work
- Foundation Work
- Siding Work
- Electrical
- Plumbing
- HVAC system work
- Other structural work
- Interior work.



Following substantial rehabilitation of residential properties, City property taxes are frozen at the assessed value prior to rehabilitation for up to 10 years. Substantially rehabilitated commercial properties are eligible for the 5 Zero/5 Fifty tax exemption: no City property taxes are owed for the first five (5) years, and for the next five (5) years the City taxes are assessed at 50% of a post-rehabilitation appraisal. The tax exemption for substantial rehabilitation remains with the property regardless of change of ownership or sale of the property.

LOCAL TAX EXEMPTION FOR OWNER-OCCUPIED RESIDENCES IN NEW HISTORIC DISTRICTS

All residential properties occupied by the property owner in newly designated local historic districts at the time of designation receive a 20% exemption on their City property taxes for 10 years. The exemption can be extended for an additional five (5) years for a total of 15 years for owners who remain in the same house for the entire period of the exemption.

Certain restrictions apply, and the tax exemption for Substantial Rehabilitation requires Certification by the Historic and Design Review Commission (HDRC) prior to project implementation or permit acquisition. Verification by the HDRC is also required upon completion of the work. After verification, the tax exemption will go into effect on January 1 of the following year. Copies of the Tax Certification and Verification forms are available on the [Forms & Applications page](#). Contact the Office of Historic Preservation for further details.

- [Local Tax Incentives Brochure \(PDF\)](#)



Marquesa Esparza
Exemption Specialist