

FISHER COUNTY APPRAISAL DISTRICT

General Residence Homestead Exemption

You may qualify for this exemption if you owned and occupied the property as your principal residence on January 1 and you and your spouse have not claimed a residence homestead exemption on any other property in Texas or in another state for the year application is made. You are required to include, with the application, a copy of your Texas driver's license or TX ID card. You may be exempt from this requirement if you reside in a facility that provides services for health, infirmity or aging (proof required); or a certified participant of the Address Confidentiality Program (ACP) administered by the Attorney General's Office for victims of family violence, sexual assault or stalking (proof of participation required). The address listed on your TX driver's license or TX ID card must match your homestead address. This requirement may be waived if you hold a driver's license under Section 521.121 (c) or Section 521.1211 for federal or state judges and spouse or peace officers; or for active-duty members of the US armed services and spouse.

Age 65 or Older or Disabled Homeowners Exemption

If you are age 65 or older or disabled and you occupy your home as your primary residence, you may qualify for an additional exemption. If you qualify for both exemptions, you must choose one or the other, you cannot receive both exemptions. Once you receive either the age 65 or older or disabled homestead exemption, you qualify for a tax ceiling on your residence school taxes and for any other taxing entity (county, city, and special district) that has adopted the local option ceiling. If you purchase another home, you may transfer the percentage of school taxes paid, based on your former home's school tax ceiling, to the new home. The age 65 or older homeowner's exemptions and school tax ceiling can transfer to the surviving spouse, if the spouse was at least 55 years of age when the spouse died and lives in and owns the property. The disabled person's exemptions and school tax ceiling do not transfer to the surviving spouse for school taxes. However, if the County, City, or Junior College has adopted a tax ceiling, the surviving spouse, if at least 55 years of age and lives in and owns the property, may retain the tax ceiling but not the exemptions.

Disabled Veteran Exemptions:

Disabled Veteran, Surviving Spouse or Child (Tax Code Section 11.22): If you are a veteran who was disabled while serving with the US armed forces or the surviving spouse or child (under 18 years of age and unmarried) of a disabled veteran or of a member of the armed forces who was killed while on active duty, you may qualify for this exemption. You must be a Texas resident with a veteran's disability rating of at least 10%. You may apply this exemption at any one property you own on January 1.

100% Disabled Veteran or Surviving Spouse (Tax Code section 11.131): You may qualify for an exemption of the total appraised of your residence homestead, if you are a disabled veteran who receives from the US Department of Veterans Affairs or successor 100% disability compensation due to service-connected disability and a rating of 100% disabled or individual employability. The benefit makes extend to a surviving spouse upon the veteran's death, with certain restrictions.

Disabled Veteran or Surviving Spouse with a Donated Residence (Tax Code Section 11.132): Beginning 2014, a disabled veteran who has a disability rating of less than 100% 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. The benefit may extend to a surviving spouse upon the veteran's death, with certain restrictions.

Surviving Spouse of a Veteran Killed in Action (Tax Code Section 11.132): Beginning 2014, a surviving spouse married to a member of the armed services of the United States killed in action is entitled to exemption from taxation of the total appraised value of the surviving spouse's residence homestead if the surviving spouse has not remarried since the death of the member of the armed services.

Ownership or Mailing Address Changes

For ownership or mailing address questions, please contact the Appraisal District office at 107 E North 1st Street before filing an owner or exemption protest. To request an ownership or mailing address change, send a written request to Fisher County Appraisal District or email a request to fishercad@sbcglobal.net. Include your name, property location address, account number, name change documentation, daytime phone number, and a clear explanation of what needs to be changed. If the appraisal notice reflects your name as owner and you have not filed for the exemption, please contact Laura Carrion at (325) 776-2733 to request an application or visit our website, fishercad@sbcglobal.net to print the application or apply online if eligible. If your name is not reflected on the notice, the ownership must be updated for an application can be generated. Please contact Laura Carrion at (325) 776-2733 to have the ownership corrected. If the appraisal notice does not reflect an exemption for which you have already made application, please allow 60 days from the date mailed to process the application. You may check our website, fishercad.org or contact Laura Carrion at (325) 776-2733 to inquire about its status. If you applied for an exemption and received a denial letter, please contact Laura Carrion at (325) 776-2733 before filing an exemption protest. If your residence was purchased after January 1 of this year, you will not qualify for a homestead exemption until the following year. Applications are mailed to new homeowners around the first week of February each year. If your appraisal notice reflects a homestead exemption, but an exemption is not listed for the city in which you reside, the city may not offer a homestead exemption. Our website or the city tax office can confirm this information. Visit our website for more information about all exemptions. There is no fee to file an application.

CAPPED VALUE

Appraised Value Limitation

The Texas Property Tax Code, Section 23.23, states that a residential homestead is limited to a 10% increase. Rules: 1) Limitations take affect one year after you receive your homestead exemption; 2) Limitations do not apply to new improvements added in that year (i.e., additions, pools, garages); 3) Limitations are removed when a property sells; 4) Limitations will be shown on the notice as "Capped Value"; 5) All granted extensions are subtracted from the Capped Value instead of the Market Value; 6) Capped Value minus applicable exemptions equals Taxable Value; 7) The Capped Value is not a lifetime limitation.