

TIME TO FILE FOR NEW HOMESTEAD EXEMPTIONS

January 1, 2011 opened the 2011 Residence Homestead Exemption filing period for those homeowners who purchased homes in 2010 or others who have not previously taken advantage of the tax relief provided by property tax exemptions on their residence.

An exemption will remove part of the appraised value of your home from property taxation, thereby lowering your property taxes. For example, if your home is valued at \$100,000 by the appraisal and you receive just the general homestead school tax exemption of \$15,000, you pay taxes on your home to the school district as if were valued at only \$85,000.

Additionally, although the Texas Property Tax Code does not require all taxing authorities to offer homestead exemptions, many of the taxing entities in Nueces County do provide additional homestead exemptions to qualified taxpayers, some as much as \$50,000.

In order to qualify for the general homestead exemption, the Tax Code requires homeowners to file an exemption application form (one-page) with the local appraisal district office between January 1 and April 30 of the tax year. It also states that the homeowner must own and be using the property as their principal residence on January 1 of the tax year for which they are applying.

There are special qualifying rules and other types of available exemptions for special classes of homeowners, such as those who are age 65 or older, or those who have a qualifying disability. These exemptions may be filed at any time of the year and still receive full exemption for the entire year. Disabled veterans, or their survivors, may also qualify for additional exemptions that do not fall into any of the aforementioned categories.

It's not even too late for homeowners to file for a 2010 homestead exemption if they moved or purchased a home in 2009, and were using it as their principal residence on January 1, 2010. Although, the statutory deadline for the filing of most homestead exemptions is normally April 30 of the tax year, the law also says a qualified homeowner may file for, and receive a homestead exemption, or a disabled veteran's exemption, up to one year after the date upon which taxes become delinquent. **In this case, provided you owned and lived in your home as your principal residence on January 1, 2010, you may apply for a 2010 exemption no later than February 1, 2011.**

Once a late filing is approved, the homeowner will normally receive a reduction in the tax amount owed, or a tax refund on the exempted value if the taxes have already been paid.

The law permits a one-time filing of exemption applications. Therefore, homeowners, who have previously filed and received an exemption on the same property, need not re-file unless requested to do so by the appraisal district.

Exemption application forms may be obtained at your local appraisal district office, or in Nueces County, they may be downloaded from the district's website at www.nucescad.net. The completed general homestead exemption form can be mailed directly to the Nueces County Appraisal District (NCAD), 201 N. Chaparral Street, Corpus Christi, TX 78401; however, you must include a copy of your current Texas driver's license with the homestead address shown on it. Other types of exemptions require special types of documentation and generally require the taxpayer to visit the appraisal district office. If you are moving your homestead exemption from a previous residence located in a different appraisal district, you will need some special assistance from your past or new appraisal district.

For more information about available exemptions in Nueces County, interested persons may visit the NCAD Office at 201 N. Chaparral Street in Corpus Christi, call (361) 881-9978, or check its website.

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