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DATE: MARCH 5, 2007

TO: WEST ORANGE-COVE C.I.S.D.

FROM: LYNDA GUNSTREAM

RE: TAX YEAR 2007 EXEMPTIONS

The time is upon us again to start preparing for a new tax year. As you know our first step will be to have your entity's governing body to vote on the residence homestead exemptions they may wish to adopt for the tax year 2007. Listed below are the optional exemptions:

1.	TYPE OF EXEMPTION	PROPERTY TAX CODE	DEADLINE
1.	Local <input type="radio"/> tion Percenta e Homestead	Sec. 11.13 n	Jul 1 N/A
2.	65 Years of A e	Sec. 11.13 d	N/A
	ty _____	Sec. 11.13 d	
3.	Disabili		

I have enclosed (1) an exemption approval form (2) a copy of the tax code in reference to each exemption, and (3) an exemption comparison chart. When your governing body has made their decision, *please return to me the signed approval form or a resolution reflecting the action taken.*

If I can be of any assistance, please call.

Respectfully,

~1;;;;

Orange County Tax Assessor-Collector

WEST ORANGE - COVE CONSOLIDATED
INDEPENDENT SCHOOL DISTRICT

*.7t.pprova{ of l{esU£ence :Jfomestead 'Exemptions for the
'Tax year 2007*

Reference: State Property Tax Code Section 11.13 (n)

2. LOCAL OPTION HOMESTEAD EXEMPTION

The percentage adopted by the taxing unit may not exceed 20% and not less than \$5,000 of the appraised value.

Yes _____ Percentage ____

No

Reference: State Property Tax Code Section 11.13 (d)

2. 65 YEARS OLD EXEMPTION AMOUNT \$ _____

3. DISABILITY EXEMPTION AMOUNT \$ _____

PRESIDENT,
BOARD OF TRUSTEES

ATTEST:

SECRETARY,
BOARD OF TRUSTEES

ORANGE COUNTY
2006 RATE AND EXEMPTION CHART

TAXING ENTITY		RATE	Homestead PTC See 11.13(n)		Over 65 PTC See 11.13(d)		Disability PTC See 11.13(d)	
			2006	State Mandated	2006	State Mandated	2006	State Mandated
C O U N T Y	COUNTY	.56227	20%	0	25,000	0	25,000	0
	F/M	.00659	20%	3,000	25,000	0	25,000	0
	TOTAL COUNTY RATE	.56886						
	DRAIN	.11814	20%	0	22,000	0	22,000	0
	PORT	.01067	20%	0	25,000	0	25,000	0
C I T Y	BRIDGE CITY	.55800	20%	0	22,000	0	22,000	0
	ORANGE	.81655	20%	0	15,000	0	15,000	0
	PINE FOREST	.10272	0	0	20,000	0	20,000	0
	PINEHURST	.53000	20%	0	10,000	0	10,000	0
	PORT ARTHUR	.77500	20%	0	25,000	0	25,000	0
	ROSE CITY	.13516	20%	0	5,000	0	5,000	0
	VIDOR	.56596	20%	0	15,000	0	15,000	0
S P E C I A L D I S T	WEST ORANGE	.42939	20%	0	17,000	0	17,000	0
	ESD #1	.10000	N/A	0	10,000	0	5,000	0
	ESD#2	.08400	N/A	0	15,000	0	15,000	0
	ESD #3 / Fire #3	.06000	N/A	0	10,000 *	0	10,000*	0
	ESD #4 / Fire #4	.02787	N/A	0	5,000	0	5,000	0
S C H O O L	WCID #1	.31339	N/A	0	10,000	0	5,000	0
	BRIDGE CITY LSD.	1.56750	10%	15,000	10,000	10,000	0	10,000
	LITTLE CYPRESS- MAURICEVILLE C.r.S.D.	1.50525	15%	15,000	0	10,000	0	10,000
	ORANGFIELD r.S.D.	1.50000	20%	15,000	0	10,000	0	10,000
	VIDOR LS.D.	1.59250	15%	15,000	0	10,000	0	10,000
	WEST ORANGE-COVE C.r.S.D.	1.46040	20%	15,000	0	10,000	0	10,000

Sec. 11.13 Residence I-Iomestead

(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 {t,} _,!, or 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.

U) 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 his principal residence by an owner or , for property owned through a beneficial interest in a qualifying trust, by a trustor of the trust who qualifies for the exemption.
- (2) "Trustor" means a person who transfers an interest in residential property to a qualifying trust, whether by deed or by will, or the person's spouse.
- (3) "Qualifying trust" means a trust:
 - (A) in which the agreement or will creating the trust provides that the trustor of the trust has the right to use and occupy as the trustor's principle residence residential property rent free and without charge except for taxes and other costs and expenses specified in the instrument:
 - (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 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 that:
 - (i) describes the property with sufficient certainty to identify it and the interest acquired;

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

(iii) is executed by the trustor or the personal representative of the trustor.

(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 intends to return and occupy the structure as his principal residence.

(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. If the percentage set by the voters 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 voters 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 11.01 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.

(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 ;- 'i! S((1 : 'd\ (" \ 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 underr;u.~>(:~i"li LI) 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 .~ : it'

(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 Sut~.0.i~;,uOn.{~l) is not entitled to an exemption under \!i~.;f~.!iO!! Lj).

(s) Notwithstanding 'uh;';l;,,t.'):l1 (n), an exemption under that subsection for the 1997 tax year adopted by the board of trustees of a school district before July 1, 1997, is valid. This subsection expires January 1, 1999.

Amended by 1981 Tex. Laws (1st C.S.), p. 127, ch. 13, Sec. 31; amended by 1983 Tex. Laws, p. 4822, ch. 851, Sec. 6; amended by 1985 Tex. Laws, p. 2452, ch. 301, Sec. 1; amended by 1987 Tex. Laws, ch. 547, Sec. 1; amended by 1991 Tex. Laws, p. 413, ch. 20, Sec. 19 and 19, and p 1481, ch. 391, Sec. 14; amended by SB 7 . 73rd Leg., 1993 and by HB 2813, 73rd Leg., 1993; amended HB 1127, 74th Leg., 1995.; amended HB 4, 75th Leg; amended by SB 841, 75th Leg., 1997; amended by SB 1873, 75th Leg., 1997; amended by SB 435, 76th Leg., 1999; amended by HB 3549, 76th Leg., elf Jan 1, 1999.

Cross References