

ORANGE COUNTY
2012
TAX RATE AND EXEMPTION CHART

TAXING ENTITY		TAX RATE per \$100	HOMESTEAD		OVER 65		DISABILITY	
			Local Option	STATE MANDATED	Local Option	STATE MANDATED	Local Option	STATE MANDATED
COUNTY WIDE	COUNTY	.52520	20%	0	25,000	0	25,000	0
	F/M	.00470	20%	3,000	25,000	0	25,000	0
	TOTAL COUNTY RATE	0.52990						
	DRAIN	.10726	20%	0	22,000	0	22,000	0
	PORT	.00811	20%	0	25,000	0	25,000	0
CITY	BRIDGE CITY	.48700	20%	0	22,000	0	22,000	0
	ORANGE	.70000	20%	0	15,000	0	15,000	0
	PINE FOREST	.15748	20%	0	20,000	0	20,000	0
	PINEHURST	.69904	20%	0	10,000	0	10,000	0
	PORT ARTHUR	.792000	20%	0	25,000	0	25,000	0
	ROSE CITY	.29827	20%	0	5,000	0	5,000	0
	VIDOR	.74500	20%	0	15,000	0	15,000	0
	WEST ORANGE	.42500	20%	0	17,000	0	17,000	0
SPECIAL DIST.	EMERGENCY SERV. DIST. #1 (ESD#1)	.10000	NONE	0	10,000	0	5,000	0
	EMERGENCY SERV. DIST. #2 (ESD#2)	.09354	NONE	0	15,000	0	15,000	0
	EMERGENCY SERV. DIST. #3 (ESD#3)	.06000	NONE	0	10,000	0	10,000	0
	EMERGENCY SERV. DIST. #4 (ESD#4)	.03000	NONE	0	5,000	0	5,000	0
	WATER CONTROL & IMP. DIST #1 (WCID#1)	.45000	NONE	0	10,000	0	5,000	0
SCHOOL	BRIDGE CITY I.S.D.	1.19000	10%	15,000	10,000	10,000	NONE	10,000
	LITTLE CYPRESS-MAURICEVILLE C.I.S.D.	1.15835	15%	15,000	NONE	10,000	NONE	10,000
	ORANGEFIELD I.S.D.	1.17000	20%	15,000	NONE	10,000	NONE	10,000
	VIDOR I.S.D.	1.22236	15%	15,000	NONE	10,000	NONE	10,000
	WEST ORANGE-COVE C.I.S.D.	1.45660	20%	15,000	NONE	10,000	NONE	10,000

TEXAS PROPERTY TAX CODE

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 votes of the taxing unit at an election called by the governing body of the 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 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;

Property Tax Code Section 11.13 Residence Homestead

(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 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

WEST ORANGE - COVE
Consolidated Independent School District

Approval of Local Option Residence Homestead Exemptions for the
Tax Year 2013

1. Percentage Exemption

Reference: State Property Tax Code Section 11.13(n).

Requires adoption before July 1

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

_____ Yes, Percentage Exemption Approved in the amount of _____%.

_____ No Percentage Exemption Approved

Reference: State Property Tax Code Section 11.13 (d) (e)

An individual who is disabled or 65 or older is entitled to an exemption of a portion of residence homestead *if adopted by the governing body of the taxing unit.*
(An eligible disabled person who is 65 or older may not receive both exemptions)

2. \$ _____ - Portion of Value Approved for 65 or Older Exemption

3. \$ _____ - Portion of Value Approved for Disabled Exemption

Date of Approval: _____

President,
Board Of Trustees

ATTEST:

Secretary,
Board Of Trustees