

**BROOKS COUNTY APPRAISAL DISTRICT- 2015
HOMESTEAD EXEMPTIONS BY TAXING UNITS**

Taxing Entity	State Mandated Homestead	20% Local	Over-65	Local Over-65	Disability	Disabled Veteran**
Brooks County I.S.D.	*****\$25,000	NO	\$10,000	\$6,000	\$10,000	YES
Brooks County		YES	\$8,100			YES
Brooks Co. FM/FC	*\$3,000	YES	\$8,100		\$3,000	YES
Brooks Co. Rd/Brdg		YES	\$8,100			YES
City of Falfurrias		YES	\$6,000			YES
***Brush Country GCD	NO	NO	NO	NO	NO	YES
****Kenedy County GCD						

* \$3,000 is not applied when the Over-65/Disability Exemption is granted.

When a person receives a disability exemption and then reaches the age of 65, the Over-65 Exemption is granted and the disability exemption is taken off.

** A person that qualifies for the Disabled Veteran's Exemption that has 100% disability is automatically exempt from paying taxes. This applies to their homestead property only. This is as of January 1, 2009.

***New Entity for 2010.

**** Appraisal District appraises for this entity, but does not collect for them.

***** An additional \$10,000 was added to the current \$15,000 for 2015. Total amount - \$25,000 as per SB1 of the 84th Legislation.

DISABLED VETERAN EXEMPTION	AMOUNT	
Disability rating of not less than 10% but not more than 30%	\$5,000	DV1
Disability rating of not less than 31% but not more than 50%	\$7,500	DV2
Disability rating of not less than 51% but not more than 70%	\$10,000	DV3
Disability rating of more than 70%	\$12,000	DV4
Disability rating of not less than 10% and is age 65 or older	\$12,000	DV4
Disabled veteran whose disability consists of the loss or loss of use of one or more limbs, total blindness in one or both eyes or paraplegia	\$12,000	DV4
Spouse and children of member of armed service who dies while on active duty	\$5,000	DV1
Disability rating of 100% - member is totally exempt	100%	DVHS