

2016-2017 BUDGET QUESTION
Response to Request for Information

DEPARTMENT: Financial Services – Budget

REQUEST NO.: 20

REQUESTED BY: Houston

DATE REQUESTED: 5/12/16

DATE POSTED: 5/17/16

REQUEST: Can the senior homestead exemption be passed on to heirs?

RESPONSE: Cities can only adopt the taxes and tax exemptions that State law permits. Texas law allows for a senior homestead exemption to apply to those individuals who are 65 or older or disabled. Generally, the senior homestead exemption cannot be passed on to heirs. But, the senior exemption can be passed on to a spouse under one circumstance. If the age 65 or older homeowner dies, the surviving spouse may continue to receive the local option exemption if the surviving spouse is age 55 or older at the time of death and lives in and owns the home and applies for the exemption.