HOMESTEAD EXEMPTIONS



MAY LOWER YOUR HOME'S PROPERTY TAXES

THE TEXAS HOMESTEAD

In Texas, the *homestead* is the place of residence for a family or a single person, secure from forced sale by general creditors. The Texas Constitution gives each spouse, or single person, a possessory right in the homestead, which is lost only by death or abandonment, and cannot be compromised by waiver or voluntary act of the homestead owner. The term *exemption*, as used in the state Constitution, stems from the concept that the homestead is exempt from forced sale by a homestead claimant's general creditors. The homestead cannot ever be mortgaged unless the mortgage is for one of the following SEVEN purposes:

- 1. To obtain money to finance the purchase of the homestead;
- 2. To obtain money to pay taxes due on the homestead;
- 3. To obtain money to improve the homestead (home improvement loan);
- 4. To obtain money to finance the purchase by one co-owner of another co-owner's interest in the homestead, by either agreement or court order (such as in a divorce decree);
- 5. To obtain money to pay off a federal tax lien;
- 6. To obtain money from a home equity loan; or
- 7. To obtain money from a reverse mortgage.

Article 16. Section 50 of the Texas Constitution sets forth the protection provided to the homestead owner. Simply stated, a homeowner is protected from forced sale by his general creditors except for:

- (1) the purchase money mortgage on the homestead;
- (2) taxes due on the homestead;
- (3) liens for work and materials used in improving the homestead *provided*
 - a. the contract to do the work was in writing and
 - b. signed by both husband and wife *prior* to *the commencement of work*.
 - c. filed for record in the county of the homestead

(Unfortunately, many home improvement loan situations do not follow the requirements specified in (3)a, b & c above, resulting in the loss of financing ability)

- (4) a loan to buy out a co-owner's (or ex-spouse's) interest in the homestead as part of a divorce decree or partition arrangement
- (5) a loan to pay off and release federal tax lien filed for the tax debt of BOTH spouses (or taxes owed by the homestead owner if single)
- (6) a home equity loan made pursuant to the requirements of the Texas Constitution
- (7) a reverse mortgage made pursuant to the requirements of the Texas Constitution

In order to prevent the legislative branch of the government from casually changing the homestead exemption, the exemption was incorporated into the State Constitution in 1845. Now only constitutional amendments may change the substance of the exemption.

REPUBLIC TITLE Courtesy of REPUBLIC TITLE (R) 12/06

The term "homestead exemption" also has another meaning with respect to local property taxes. Most taxing authorities permit a homeowner to file an application with their local appraisal district to "exempt" a portion of value from taxation for local property taxes. This can result in savings of as much as 20% of the annual tax bill. While the requirements to obtain this tax exemption are basically the same standards used to determine homestead status under the Texas Constitution, these are still two distinct and separate concepts and one does not necessarily determine the other. That is, just because you have a property named as your homestead on the tax rolls, for tax exemption purposes, does not <u>necessarily</u> mean that the property would constitute your homestead under the Texas Constitution for protection from creditors. Tax homestead breaks are largely a matter of affidavits and filing procedures; Constitutional homestead protection is premised more on intent than anything else.

HOMESTEAD FILING EXEMPTION INSTRUCTIONS

Please Note:

Homeowners automatically receive an exemption form from the Appraisal District. However, you are encouraged to contact the appropriate Appraisal District for information or to request an exemption form.

Deadline for filing is April 30.

Collin County Appraisal District: (972) 578-5200

Dallas Central Appraisal District: (214) 631-0910

Denton County Appraisal District: (940) 349-3800

Ellis County Appraisal District: (972) 937-3552

Rockwall County Appraisal District: (972) 771-2034

Tarrant County Appraisal District: (817) 284-0024



EXPLANATIONS OF EXEMPTIONS

GENERAL RESIDENTIAL HOMESTEAD EXEMPTION

- 1. To qualify for this exemption, you must own and reside in your home on January 1 of the tax year.
- 2. If you temporarily move away from your home, you still can qualify for this exemption, if you do not establish another principal residence and you intend to return.
- 3. YOU MAY RECEIVE ONLY ONE HOMESTEAD EXEMPTION.

FOR MOBILE HOMES

Attach a copy of the document of title from the Texas Department of Housing and Community Affairs (1-800-500-7074), if home is 8' X 40' or larger and document has not been cancelled, or provide a notarized copy of the purchase contract that shows you as the owner. NOTE: Document must list Mobile Home Identification Number.

OVER-65 EXEMPTION

- 1. To qualify for this exemption, you must be at least age 65. This exemption includes a school tax limitation, or ceiling.
- 2. You must submit proof of age. Acceptable proof includes either a copy of the front side of your driver's license or a copy of your birth certificate.
- 3. You must apply before the first anniversary of your qualification date to receive the over-65 exemption in that tax year. For example, if you turn 65 on June 1 of the current year, you have until May 31 of the next year to apply for the current tax year's Over-65 Exemption. This special provision only applies to the Over-65 exemption and not to other exemptions for which you may qualify.
- 4. If you qualified for an Over-65 exemption at a previous address and have moved since January 1, you will qualify for a transfer of your prior tax ceiling. Please contact the appraisal district for details.
- 5. You may NOT receive both the Over-65 exemption and the Disability exemption.
- 6. If you are already receiving a Disability exemption, your Over-65 exemption will be applied next year.

OVER-65 SURVIVING SPOUSE OF A PERSON WHO RECEIVED THE OVER-65 EXEMPTION

- 1. To qualify for an extension of the Over-65 exemption, you must have been at least age 55 on the date your spouse died and death must have occurred on or after December 1, 1987.
- 2. You must submit proof of age and proof of death of your spouse.
- 3. Your deceased spouse must have been receiving the Over-65 exemption on this residence homestead or would have applied and qualified before his/her death. (See Over-65 qualifications above.)

DISABILITY EXEMPTION

- 1. To qualify, you must meet all of the qualifications for the General Residential Homestead Exemption as shown above.
- 2. In addition, you must submit proof of disability. Acceptable proof includes a current statement from the Social Security Administration (1-800-772-1213) showing that you are disabled and the date on which your disability began, or a current letter of verification from your physician stating you are disabled, the date your disability began, and you are unable to engage in any substantial gainful work for a period which has lasted or can be expected to last for a continuous period of one year or more.
- 3. You must be receiving payment of disability benefits under the federal Old-Age, Survivor's, and Disability Insurance Act, or you must have met the definition of disabled in that Act on January 1 of the year for which you are applying.
- 4. You may NOT receive both the Disability exemption and the Over-65 exemption.

LATE FILING OF HOMESTEAD EXEMPTION FOR PRIOR YEAR

You must file an application no later than one year after the date you paid the taxes on your homestead or the taxes became delinquent, whichever is earlier.

SIGNATURE REQUIRED

The person signing this application must be the person qualified for the exemption(s) checked. If the Chief Appraiser grants your application, you do not have to reapply annually. However, you must reapply if the Chief Appraiser requires you to do so, or if you want the exemption to apply to property not listed on this application. You must notify the Chief Appraiser in writing, if and when, your right to this exemption ends. If this application is not approved, you will receive written notification explaining why it was not approved.



RESU	DENTIAL HOMESTEAD EXEMPTION APPL THERE IS NO FEE TO FILE THIS APPLICATION	
Please Return to:		N COUNTY
Metro 972-57	2404 K Avenue Plano, TX 75074 8-5200 972-562-1404 McKinney www.collincad.org TAX	X YEAR
Legal Description:	8-5200 972-502-1404 Mechiney www.commead.org	
Owner & Mailing Address	8-5200 972-562-1404 McKinney www.collincad.org TAS	
Situs Address: Address of Property you are appl	ying for:	
Phone #	Driver's License, Personal ID Cert. or Social Security Number*	Birth Date
NOTE: For a list of taxing un PLEASE ANSWER THE FOLI	its, exemptions and tax limitations offered, visit <u>www.collincad.or</u> LOWING OUESTIONS:	g or call the Appraisal District.

3. yes	no	Is your mailing address differen	t from the property address? If	yes, please explain:	
4yes	no	Are you claiming a homestead e	xemption on another property?	If yes, give the address of the other I	property:
5yes	no	Is this property owned by more	than one person, other than your	raisal District to remove the exemption.) spouse? If yes and the other owners	
6yes	no	provide their names and mailing Is this exemption for a mobile h	• •	nership. • copy of statement of ownership ar	nd location/title from
		the Texas Department of Hour as the owner. Give: Make:	sing and Community Affairs o Model:	r a verified copy of the purchase co ID #:	ontract that shows you

DI ELCE CITE	OVALLE		
Optional: Numbe	er of acres i	used for residential purposes (yard, garden, garage, etc.):	
		own stock in a cooperative housing corporation?	
/yes	no	Is this a cooperative housing unit? If yes, do you have an exclusive right to occupy the unit be	cause you

PLEASE CHECK THE BOX BY THE EXEMPTION(S) THAT APPLY TO YOU:

GENERAL RESIDENTIAL EXEMPTION: DATE MOVED IN

L

January 1: (2) you occupied it as your principal residence on January 1; and (3) you or your spouse have not claimed residence homestead exemption on any other property. DISABILITY EXEMPTION You qualify for this exemption if you were under a disability for the purposes of payment of disability benefits under the Federal Old Age, Survivor's and Disability Insurance Act OR you met the definition of disabled in that Act. You can't claim an Over-65 exemption if you claim this exemption. See the backside for information about tax limitations or qualification dates. (You must furnish a letter from Social Security or verification from your physician stating

You qualify for this exemption if (1) you owned this property on

i (R) 12/06

that you are disabled and that you are unable to return to work.)	Contact our office for a Disabled Veteran form.
	from your lost home in Torres. If checked in what county did you and

Ple	ase check if you had a disabili	ty tax celling (freeze) fro	m your last home in Texas	. If checked, in what count	y did you reside
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 OVER-65 EXEMPTION
 You qualify for this exemption if you are 65 years of age or older. You can't claim a disability exemption if you claim this exemption.

 See the backside for information about tax limitations or qualification dates. (Please furnish a copy of either a current Driver's License or Birth Certificate.)

 Please check if you had an over-65 tax ceiling (freeze) from your last home in Texas. If checked, in what county did you reside?

OVER-55 SURVIVING SPOUSE OF A PERSON WHO RECEIVED THE OVER-65 EXEMPTION: You qualify for an extension of this exemption if (1) you are 55 years of age or older on the date your spouse died and (2) your deceased spouse was receiving the over-65 exemptions on this residence homestead or would have applied and qualified for the exemption in the year of the spouse's death. See the backside for information about tax limitations or qualification dates. (Please furnish a copy of either a current Driver's License or Birth Certificate and a copy of the Death Certificate of the deceased.)

Deceased Spouse's Name; ______ Date of Death: ______ Deteor from your last home in Texas. If checked, in what county did you reside?

LATE FILING FOR PRIOR YEAR: If you were eligible for an exemption last year, check the box. See the back side for information about late filing

SIGNATURE REQUIRED: By signing this application, you state that you are qualified for the exemptions checked above. You state that the facts in this application are true and correct. If the Chief Appraiser approves your exemption, you do not have to reapply annually. However, if the Chief Appraiser requires you to do so, by sending you a new application, you must reapply. You must notify the Chief Appraiser in writing, if and when your right to any exemption ends or your qualifications change. You swear or affirm that you have read and understand the penalty for filing a false statement. (*You are required to give us this information on this form, in order to perform tax related functions for this office. Section 11.43 of the Tax Code authorizes this office to request this information to determine tax compliance. The Chief appraiser is required to keep the information confidential and not open to public inspection, except to appraisal office employees who appraise property and as authorized by Section 11.48(b), Tax Code.)

- 1	If you make a false statement on this application, you could be found guilty of a Class A misdem	eanor or a State jail felony
		District at the address above.
	Owners Sign Here:	Please return to the Appraisal
	Print Owners Names:	Date

If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a State jail felon Under Texas Penal Code Section 37.10.



Central Appraisal District of Collin County Tax Rates and Exemptions 2006

District Code	Tax Jurisdiction	2006 Exemptions	Exem	2006 ption An	ounts	2006 M & O	2006 I & S	2006 Total
CAL	ALLEN CITY	OA DP	0	40,000	20,000	0.391001	0.166999	0.558000
SAL	ALLEN ISD	HS OA DP	15,000	10,000	10,000	1.370000	0.405100	1.775100
CAN	ANNA CITY	OA	0	10,000	0	0.438619	0.086381	0.525000
SAN	ANNA ISD	HS OA DP	15,000	10,000	10,000	1.330364	0.441039	1.771403
CBL	BLUE RIDGE CITY	OA DP	0	10,000	10,000	0.544791		0.544791
SBL	BLUE RIDGE ISD	HS OA DP	15,000	10,000	10,000	1.370000	0.410000	1.780000
CCL	CELINA CITY	OA DP	0	10,000	10,000	0.414000	0.276000	0.690000
SCL	CELINA ISD	HS OA DP	15,000	10,000	10,000	1.370000	0.377990	1.749900
JCN	COLLIN CO COM COLLEGE	OA DP	0	30,000	20,000	0.080000	0.007683	0.087683
GCN	COLLIN COUNTY	OA DP	0	30,000	20,000	0.194690	0.050310	0.245000
SCO	COMMUNITY ISD	HS OA DP	15,000	10,000	10,000	1.370000	0.170000	1.540000
CDA	DALLAS CITY		0	0	0			0.729200
CFV	FAIRVIEW CITY	OA DP	0	60,000	60,000	0.159534	0.185466	0.345000
CFC	FARMERSVILLE CITY	OA DP	0	10,000	20,000	0.428610	0.171145	0.599755
SFC	FARMERSVILLE ISD	HS OA DP	15,000	10,000	10,000	1.316800	0.300000	1.616800
CFR	FRISCO CITY	OA DP	0	30,000	30,000	0.226367	0.223633	0.450000
SFR	FRISCO ISD	HS OA DP	15,000	10,000	10,000	1.210000	0.370000	1.580000
WFR	FRISCO MUD # 1		0	0	0			
CJO	JOSEPHINE CITY	OA DP	0	10,000	10,000	0.379265		0.379265
CLA	LAVON CITY	OA DP	0	10,000	10,000	0.414500		0.414500
SLV	LOVEJOY ISD	HS OA DP	15,000	14,000	10,000	1.370000	0.323400	1.693400
CLC	LOWRY CROSSING CITY	OA DP	0	15,000	15,000	0.229777		0.229777
CLU	LUCAS CITY	HS OA DP	8%	50,000	50,000	0.248146	0.126854	0.375000
CMC	MCKINNEY CITY	OA DP	0	50,000	50,000	0.418167	0.169833	0.588000
SMC	MCKINNEY ISD	HS OA DP	15,000	10,000	10,000	1.370000	0.471000	1.841000
CML	MELISSA CITY	OA DP	0	10,000	10,000	0.439795	0.080205	0.520000

REPUBLIC TITLE Courtesy of REPUBLIC TITLE **i** (R) 12/06

SML	MELISSA ISD	HS OA DP	15,000	10,000	10,000	1.370000	0.410000	1.780000
CMR	MURPHY CITY	OA DP	0	50,000	50,000	0.234468	0.233832	0.468300
CNV	NEVADA CITY	OA	0	10,000	0	0.147124		0.147124
CNH	NEW HOPE CITY	OA DP	0	50,000	50,000	0.210000		0.210000
СРК	PARKER CITY	OA	0	30,000	0	0.321780	0.055300	0.377080
CPL	PLANO CITY	HS OA DP	20%	40,000	40,000	0.308000	0.165500	0.473500
SPL	PLANO ISD	HS OA DP	15,000	10,000	10,000	1.330000	0.248400	1.578400
CPN	PRINCETON CITY	OA DP	0	25,000	25,000	0.405500	0.244200	0.649700
SPN	PRINCETON ISD	HS OA DP	15,000	10,000	10,000	1.299000	0.292400	1.591400
CPR	PROSPER CITY	OA	0	10,000	0	0.184549	0.314268	0.498817
SPR	PROSPER ISD	HS OA DP	15,000	10,000	10,000	1.370000	0.430000	1.800000
CRC	RICHARDSON CITY	OA DP	0	50,000	50,000	0.358680	0.216480	0.575160
CSA	SACHSE CITY	OA DP	0	50,000	50,000	0.491985	0.061423	0.553408
WSE	SEIS LAGOS UTILITY DIST	HS OA DP	20%	15,000	15,000	0.186600	0.263700	0.450300
CSP	ST. PAUL CITY	OA	0	40,000	0	0.443537		0.443537
CWT	WESTMINSTER CITY	HS OA DP	5,000	5,000	5,000			
CWS	WESTON CITY	OA	0	20,000	20,000	0.250000		0.250000
CWY	WYLIE CITY	OA DP	0	30,000	30,000	0.561950	0.144830	0.706780
SWY	WYLIE ISD	HS OA DP	15,000	10,000	10,000	1.370000	0.332500	1.702500

HS = General Homestead OA = Over 65 Homestead DP = Disabled Person

M & O = Maintenance & Operation Rate

I & S Interest & Sinking Fund (Debt) Rate



		· · ·
	EONLY	
AME	EONLY	DALLAS CENTRAL APPRAISAL DISTRICT P.O. Box 560328 Dallas, Texas 75356-0328 (214) 631-0910 or 631-1342
	Ŵ	RESIDENTIAL HOMESTEAD EXEMPTION APPLICATION FOR 1999
		No Fee is charged to process this application, but it must be notarized.
Acco	ount Nimber	
Home	eowner Name	
Stre		NM.
City	y, State, Z	ip PLE
		Legal Description Sip VOL98131/0268 DD062998 CO-DALLAS SAMPLE ONI THE FOLLOWING QUESTIONS:
1.	No	Is this a rental property? If yes, this application does not apply and need not be returned.
2.	Yes 🗔 No	Is your mailing address different from the above address? If yes, explain.
3.	Yes C No	Are you claiming a homestead exemption on another property? If yes, give address of other property That exemption will be removed and applied to this property. If the property is not in Dallas County, documentation from the other appraisal district must be sent with this application verifying removal.
4.	🗆 Yes 🗖	is property owned by more than one person? If yes, are they: Married
	No	Common-law married Separate Individuals. Each separate individual must make application, if residing on the property. If not, list all separate owners and address of each:
		Exemptions are allocated according to ownership interest of person)s) residing on the property.
5.	🗀 Yes 🗔 No	Is this exemption for a mobile home? If yes, see here for additional documentation required.
6.	C Yes C No	Is this a COOperative housing Unit? If yes, and you have exclusive right to occupy the unit because you own coopreative housing corporation stock, attach documentation of ownership.
CHECH		CAPABLE BOXES. Click for <u>qualifications</u> and <u>exemptions</u> .
		idential Homestead Exemption
		mption. Attach proof of age (copy of front of driver's license or birth certificate). viving Spouse of a person who received the Over-65 Exemption. Attach proof of your
		fiticate of your spouse. Printed Spouse''s Name Date of Death
		emption. Attach proof of disability; see <u>qualifications</u> for acceptible proof. Do not check the box if applying for n Exemption. Contact this office for the Disabled Veteran form and return it by April 30.
		Homestead Exemption for prior year, Application must be received no later than 1 the taxes were paid or became delinquent, whichever is earlier.
misdemea application read and t	xas Penal Code Se anor or a felony. By n are true and corre	ction 37.10, if you make a false statement on this application, you could be found guilty of a class A y signing this application, you state that you are qualified for the exemption(s) checked above and the facts in this loct. You also state that you do not claim an exemption on another residence. You swear or affirm that you have alty for filing a false statement.
Owner Sig	gnature	Date NOTARY STATEMENT
Social Se	curity No	SUBSCRIBED AND SWORN before me this day of,,,,,
Driver's Li	icense/Texas ID No	·
Date of Bi Date of Bi		
Phone No	o. ()	Wk. ()Hm. My commission expires
		EPUBLIC TITLE Courtesy of REPUBLIC TITLE i (R) 12/06

2006 AD VALOREM TAX RATES FOR DALLAS COUNTY

	2006 Exemptions Offered]				
Entity	Taula a Fadita	Telephone	Optional	General	Over	Disabled	2005	2006			
Code	Taxing Entity	Number	Hmstd ³	Hmstd	65	Person	Tax Rate	Tax Rate			
	COUNTYWIDE										
DC	Dallas County ¹	214-653-7811	20%	0	69,000	69,000	0.2139	0.2139			
	School Equalization 12	214-653-7811	20%	0	69,000	69,000	0.0053	0.005034			
	Cou	nty and School	Equalizatio	on Tax Rat	e		0.2192	0.218934			
PH	Parkland Hospital ¹	214-653-7811	20%	0	69,000	69,000	0.254	0.254			
DO	Dallas County Community										
	College District ¹	214-653-7811	20%	0	50,000	50,000	0.0816	0.081			
	DAL	LAS COUNTY 1	OTAL			~	0.5548	0.553934			

		CITIES						
CA	Addison 1	214-653-7811	20%	0	50,000	60,000	0.476	0.464
CB	Balch Springs 1	214-653-7811	1%	0	30,000	30,000	0.555713	0.577276
CC/CD/CY	Carrollton 1	214-653-7811	20%	0	60,000	60,000	0.632875	0.632875
CH/EC	Cedar Hill ¹	214-653-7811	0%	0	30,000	30,000	0.6414	0.6414
CL	Cockrell Hill ¹	214-653-7811	1%	0	3,000	0	0.76159	0.768533
CO/CZ	Coppell	972-304-3694	5%	0	75,000	75,000	0.6486	0.64146
DA	Dallas ¹	214-653-7811	20%	0	64,000	64,000	0.7417	0.7292
CS	DeSoto	972-223-6400	0%	0	30,000	25,000	0.68499	0.69835
CV	Duncanville ¹	214-653-7811	0%	0	26,400	26,400	0.718	0.696
CF	Farmers Branch 1	214-653-7811	20%	0	60,000	60,000	0.4945	0.4945
CG/GC/GR	Garland	972-205-2410	6%	0	51,000	51,000	0.6661	0.6786
CE/GH	Glenn Heights	972-223-6400	0%	0	25,000	25,000	0.6531	0.69617
CP/GE/GP	Grand Prairie 1 * 2004	214-653-7811	0%	0	45,000	30,000	0.669998	0.669998
TH	Highland Park ¹	214-653-7811	20%	0	50,000	0	0.23	0.225
CU	Hutchins ¹	214-653-7811	10%	0	10,000	10,000	0.54	0.541091
CI	Irving	972-721-2591	20%	0	30,000	30,000	0.5479	0.5479
CN	Lancaster 1	214-653-7811	0%	0	30,000	30,000	0.6717	0.6717
CM/MK	Mesquite * 2004	972-216-6204	0%	0	65,000	15,000	0.60148	0.62
CR	Richardson	972-744-4150	0%	0	50,000	50,000	0.52516	0.57516
CW/RO	Rowlett 1 * 2004	214-653-7811	1%	0	67,000	67,000	0.747173	0.747173
СК	Sachse 1 * 2006	214-653-7811	0%	0	50,000	50,000	0.558319	0.553408
CJ/SV	Seagoville 1	214-653-7811	10%	0	30,000	0	0.635	0.635
TS	Sunnyvale * 2006	972-226-7177	0%	0	65,000	65,000	0.37997	0.37997
CQ	University Park ¹	214-653-7811	20%	0	50,000	0	0.30958	0.29272
СТ	Wilmer 1	214-653-7811	1%	0	6,000	6,000	0.66	0.61

This information is accurate to the best of our knowledge. Please contact the taxing entity for confirmation.

Notes: 1 = Taxes for this entity are collected by the Dallas County Tax Office.

- ² = Dallas County School District's School Equalization provides contracted support services to the 14 ISD's.
- ³ = If the optional homestead exemption is offered, it must be a minimum of \$5,000.
- * = Optional tax ceiling on residential homesteads for over-65 or disabled persons offered (mandatory for ISD's).

Disabled veteran exemption amounts: 10% - 30% Disability: \$5,000 31% - 50% Disability: \$7,500 51% - 70% Disability: \$10,000 71% -100% Disability: \$12,000

Dallas Central Appraisal District

Revised October 30, 2006

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2006 AD VALOREM TAX RATES FOR DALLAS COUNTY

			2006 Exemptions Offered]	
Entity		Telephone	Optional	General	Over	Disabled	2005	2006
Code	Taxing Entity	Number	Hmstd ³	Hmstd	65	Person	Tax Rate	Tax Rate
		SCHOOL DIS	STRICTS					
AS	Carrollton-Farmers							
	Branch ISD *	972-968-6171	0%	15,000	10,000	10,000	1.8259	1.683
ES	Cedar Hill ISD 1 *	214-653-7811	0%	15,000	10,000	10,000	1.84843	1.7433
OS	Coppell ISD *	972-304-3694	0%	15,000	10,000	10,000	1.729	1.599
DS	Dallas ISD 1 *	214-653-7811	10%	15,000	45,000	45,000	1.68836	1.50264
SS	DeSoto ISD *	972-223-6400	0%	15,000	25,000	25,000	1.79	1.76
US	Duncanville ISD 1 *	214-653-7811	0%	15,000	15,000	10,000	1.866	1.736
GS	Garland ISD *	972-494-8570	0%	15,000	10,000	10,000	1.6701	1.5449
PS	Grand Prairie ISD 1 *	214-653-7811	0%	15,000	15,000	10,000	1.7586	1.6297
HS	Highland Park ISD 1 *	214-653-7811	20%	15,000	10,000	10,000	1.53	1.3557
IS	Irving ISD *	972-215-5450	0%	15,000	10,000	10,000	1.814	1.644
LS	Lancaster ISD 1 *	214-653-7811	0%	15,000	10,000	10,000	1.854457	1.726
MS	Mesquite ISD *	972-216-6204	0%	15,000	25,000	10,000	1.7624	1.668
RS	Richardson ISD *	469-593-0500	10%	15,000	10,000	10,000	1.82	1.63005
YS	Sunnyvale ISD *	972-226-7177	0%	15,000	10,000	10,000	1.6659	1.519054

SPECIAL DISTRICTS	SPECIA	L DIS	TRICTS
-------------------	--------	-------	--------

DD	Dallas County FCD #1	800-977-2865	20%	0	100,000	100,000	2.78	2.83554
DM	Dallas County URD	972-556-0625	0%	0	0	0	2.3603	2.0967
GU	Grand Prairie Metro URD	713-462-8906	0%	0	0	0	2.55	2.05
IF	Irving FCD Section I ¹	214-653-7811	0%	0	0	0	0.2137	0.225386
ID	Irving FCD Section III 1	214-653-7811	20%	0	0	0	0.293505	0.290378
LM	Lancaster MUD #1	888-726-2779	0%	0	0	0	0.90	0.90
NF	Northwest Dallas Co FCD	972-345-0488	0%	0	0	0	0.30	0.30
FF	Valwood Improvement							
	Authority	972-484-9863	0%	0	60,000	0	0.345	0.3425
ΤX	Railroad Rolling Stock (Co	omptroller PTD)	0%	0	0	0	0.00	0.00

DEFUNCT FOR THE 2006 DCAD APPRAISAL ROLLS

CED entity codes for County Education Districts (1991 and 1992 rolls to Independent School Districts)

NON-TAXING ENTITIES FOR DCAD

Entity		Entity	
Code	Entity Name	Code	Entity Name
CX	Collin County	WS	Wilmer-Hutchins ISD (Annexed to Dallas ISD in 2006)
DE	Denton County		
EL	Ellis County	BU	Buckingham (1985-1995 rolls to City of Richardson)
KA	Kaufman County	GJ	Grand Prairie-Johnson County (1988 and 1989 rolls)
NC	No County-Leased Equipment	JC	Johnson County (1988 and 1989 rolls)
RW	Rockwall County	CD	Coppell MUD #1 (1983-1993 rolls to City of Coppell)
TA	Tarrant County	DF	Dallas County FWD #15 (1985-1992 to City of Richardson)
OM	Combine	DI	Dallas County LID #4 (1983-1985 rolls)
FE	Ferris	DL	Dallas County LID #14 (1983-1985 rolls)
FM	Flower Mound	DD	Dallas County LID #17 (1982 roll)
GV	Grapevine	DM	Dallas County MUD #1 (1982 and 1983 rolls)
LE	Lewisville		Dallas County MUD #2 (1983 roll)
NT	No Town	FL	Falcons Lair URD (1985-1993 rolls)
OV	Ovilla	KL	Kaufman County LID #8 (1983-1985 rolls)
WY	Wylie		Contract Contract Representation of Contraction Contraction France
FS	Ferris ISD	AZ,	EZ, OZ, DZ, SZ, UZ, GZ, PZ, HZ, IZ, LZ, MZ, RZ, YZ, WZ and NZ
VS	Grapevine-Colleyville ISD		CED entity codes for County Education Districts
NS	No School		(1991 and 1992 rolls to Independent School Districts)

NS No School

Dallas Central Appraisal District

Revised October 30, 2006

Page 2 of 2

REPUBLIC TITLE Courtesy of REPUBLIC TITLE **i** (R) 12/06

Denton Central A	ppraisal District	For Appraisal District Use On	ly:						
911 Morse Street	PO Box 2816	Account Number:	Approved/Checked By:						
940) 349-3800 or (§	Denton, TX 76202 372) 434-2602	Prior Years To Supp:	ETR Year:						
		Year To Add:	Qual Date:						
Applicat	ion for Residential	DP/OALimit:	Entity Co						
	ead Exemption for 20	DP/OALimit:							
Step 1: Owner's	Owner's Name (person completing application):								
name and address	Provide one of Driver's License Number, the following* # Current Mailing Address (number and street):	Social Security Number #	Personal ID Certificate Number #						
	-	Home Phone (area code and number): ()							
	City, State, Zip Code:		Work Phone (area code and number): ()						
	Percent Ownership in Property:		Number of owners living at property:						
	Other Owner's Name(s) (if any):		Other Owner's Percent Ownership:						
Step 2: Describe	Give street address if different from above, or legal des	cription if no street address:							
your property	MOBILE HOMES: Attach a copy of statement of ownership and or a verified copy of the purchase contract that shows y Make Model	you as owner of the mobile home.							
	OPTIONAL - Number of acres used for residential p								
Step 3: Check exemptions	GENERAL RESIDENTIAL EXEMPTION: You qualify for this exemption if (1) you owned this property on January 1; (2) you occupied it as your principal residence on January 1; and (3) you or your spouse has not claimed a residence homestead exemption on any other property.								
that apply to you	OVER-65 EXEMPTION: You qualify for this exemption if you are 65 years of age or older. You can't claim a disability exemption if you claim this exemption. See the back of this form for more information about the tax limitation or qualification dates. Please check if you will transfer a tax ceiling from your last home in TexasYES NO ATTACH PROOF ***If yes, attach ceiling transfer certificate from prior appraisal district.								
	DISABILITY EXEMPTION: You qualify for this exemption if you were under a disability for the purposes of payment of disab benefits under federal Old Age, Survivor's and Disability Insurance Act OR you met the definition of disabled in that Act. Yo can't claim an over-65 exemption if you claim this exemption. See the back of this form for more information about tax limitation or qualification dates.								
	Please check if you will transfer a tax ceiling from your last home in TexasYES NO DISABILITY * * "If yes, attach ceiling transfer certificate from prior appraisal district.								
	OVER-55 SURVIVING SPOUSE OF A PERSON WHO RECEIVED THE OVER-65/DISABILITY EXEMPTION: You may qualify for an extension of the school tax limitation if (1) you were 55 years of age or older on the date your spouse died; and (2) your deceased spouse was receiving either the over-65 or disability exemptions on this residence homestead or would have applied and qualified for the exemptions in the year of the spouse's death. See the back of this form for more information about the tax limitations or qualification dates.								
	Your spouse's name: Date of Death: Your Date of Birth:		ATTACH COPY OF DEATH CERTIFICATE AND PROOF OF <i>YOUR</i> AGE						
	Please check if you will transfer a tax ceiling t * * 1f yes, attach ceiling transfer certific								
Step 4: Answer if applies	COOPERATIVE HOUSING RESIDENTS: Do you have occupy the unit because you own stock in a coopera	A DECK AND A DECK AND A DECK AND A DECK	YES NO						
Step 5: Check if late		1 st , if you file it no later than one	te General Residential Exemption application for year after the date the taxes on the homestead x limitations or qualification dates.						
Step 6: Sign and Date the application	By signing this application, you state that you are qualified for the exemptions checked above. You state that the facts in the are true and correct. You also state that you do not claim an exemption on another residence homestead. You must notify appraiser if and when your right to the exemptions end. You swear or affirm that you have read and understand the penalty false statement. If you make a false statement on this application, you could be found guilty of a Class A misdemean or or a state jail felory under the Texas Penal Code Section								
	Authorized Signature		Date						
	sign here								



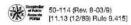
2006 RATES AND EXEMPTIONS

CODE	ENTITY	TOTAL TAX RATE 2006	TOTAL TAX RATE 2005	HS	OA	DP	FREEPORT	OA & DP LIMITATION
C01	# City of Aubrey	.52624	.52624	N/A	10000	N/A	YES	
C03	# City of The Colony	.71500	.72000	N/A	10000	10000	YES	
C04	# City of Corinth	.55698	.55698	N/A	10000	10000	YES	
C05	City of Denton	.62652	.60815	0.5%;5000 min	25000	10000	YES	
C07 C08	# Town of Flower Mound # City of Highland Village	.44970	.44970	N/A N/A	100000 50000	100000 50000	YES NO	
C08	# City of Highland Village	.42969	.42969	N/A	5000	N/A	YES	YES-04
C10	# City of Krum	.53983	.49158	N/A	6000	N/A	NO	120-04
C11	# City of Lake Dallas	.67000	.64935	N/A	20000	20000	NO	
C12	# City of Lewisville	.45679	.45679	N/A	60000	20000	YES	YES-04
C13	# Town of Little Elm	.47000	.39902	N/A	10000	10000	NO	YES-05
C14 C15	# City of Pilot Point # Town of Ponder	.59000	.50000	N/A N/A	10000 50000	N/A 50000	NO YES	YES-04
C15	# Town of Ponder # City of Sanger	.59046	.57083	N/A N/A	30000	20000	YES	YES-04
C17	# City of Roan oke	.37512	.37512	20%;10,000 min	10000	4500	YES	YES-04
C18	# City of Krugerville	.23780	.23780	N/A	20000	20000	NO	
C19	# City of Hickory Creek	.34020	.34020	N/A	10000	10000	YES	
C22	# City of Hackberry	.52298	.51392	N/A	10000	N/A	YES	
C23	# City of Marshall Creek	.68821	.68819	N/A	10000	10000	YES	
024	# City of Oak Point	.57900	.58900	N/A	20000	20000	NO	
C25 C26	# Town of Lakewood Village # City of Argyle	.25000	.25000	N/A 1%;5000 min	25000 32000	N/A 32000	YES YES	
C27	# City of Argyle # Town of Copper Canyon	.17027	.17027	1%;5000 min	10000	10000	YES	
C28	# City of Trophy Club	.43051	.430513	N/A	35000	N/A	YES	YES-04
C30	# Town of Double Oak	.22000	.22000	N/A	50000	50000	YES	
C31	# Town of Bartonville	.19294	.19766	N/A	50000	50000	NO	YES-04
C33	# City of Northlake	.29500	.29500	N/A	10000	N/A	YES	
C34	# Town of Shady Shores	.33212	.33212	1%;5000 min	10000	N/A	YES	
C42	# Town of Dish	.22988	.17144	N/A	10000	10000	YES	
GO1	# Denton County	.23192	.24648	N/A	55000	15000	YES	
S01	# Argyle ISD	1.76943	1.91950	15000	10000	10000	YES	YES
S02	# Aubrey ISD	1.66660	1.83880	15000	10000	10000	YES	YES
S05	# Denton ISD	1.76400	1.86400	15000	10000	10000	YES	YES
S07	# Krum ISD	1.59550	1.72500	15000	10000	10000	NO	YES
S08 S09	# Lake Dallas ISD # Lewisville ISD	1.79000 1.64000	1.86000	15000 15000	10000 10000	10000	NO YES	YES YES
S10	# Little Elm ISD	1.74000	1.84000	15000	10000	10000	NO	YES
S11	# Northwest ISD	1.66500	1.81930	15000	10000	10000	YES	YES
S12	# Pilot Point ISD	1.63000	1.74420	15000	16000	10000	NO	YES
S13	# Ponder ISD	1.55261	1.72465	15000	10000	10000	NO	YES
S14	# Sanger ISD	1.65000	1.78000	15000	16000	10000	NO	YES
F01	# Denton Cty Fire District	Dissolved	Dissolved	N/A	N/A	N/A	YES	
_01	Denton Cty Levy Imp	.15500	.15500	20%;5000 min	N/A	N/A	YES	
RUD N03	Denton Cty RUD	.42000	.43000	20%;5000 min N/A	N/A 25000	N/A N/A	YES YES	
N03	# Trophy Club MUD # 1 # Clear Creek Watershed Auth	.06500	.03500	N/A	5000	N/A	YES	
N04	# Crear Creek Watershed Adm # Trophy Club MUD # 2	.29900	.34900	N/A	25000	N/A	YES	
N07	# Corinth MUD # 1	.31000	.31000	N/A	N/A	N/A	YES	
W10	# Denton Cty Fresh Water 1B	.95000	1.0000	5%;5000 min	N/A	N/A	YES	
N11	# Denton Cty Fresh Water 1C	.95000	.54000	N/A	N/A	N/A	YES	
N12	# Denton Cty Fresh Water 1D	.95000	1.0000	2%;5000 min	N/A	N/A	YES	
N13 N15	# Denton Cty Fresh Water 6 # Denton Cty Fresh Water 1E	1.0000	1.0000	N/A 2%;5000 min	N/A N/A	N/A N/A	YES YES	
N16	# Denton Cty Fresh Water 9	1.0000	1.0000	N/A	N/A	N/A	YES	
N17	# Denton Cty Fresh Water 10	1.0000	1.0000	N/A	N/A	N/A	YES	
W18	# Denton Cty Fresh Water 8A	.90000	.90000	N/A	N/A	N/A	YES	
W19	# Denton Cty Fresh Water 8B	.90000	.90000	N/A	N/A	N/A	YES	
N20	# Denton Cty Fresh Water 11A	.90000	.90000	N/A	N/A	N/A	YES	
N21	# Denton Cty Fresh Water 7	1.0000	1.0000	N/A	N/A	N/A	YES	
N22	# Denton Cty MUD #4	.95000	.95000	N/A	N/A	N/A	YES	<u> </u>
N23 N24	# Denton Cty MUD #5 # Denton Cty Fresh Water #8C	1.0000	N/A 1.0000	N/A N/A	N/A N/A	N/A N/A	YES YES	
N25	# Denton Cty Fresh Water #11B	N/A	N/A	N/A	N/A	N/A	YES	
N26	Denton Cty Fresh Water 4-A	.99000	N/A	N/A	N/A	N/A	YES	
W27	Oak Point Water Cont. #1	.41000	N/A	N/A	N/A	N/A	YES	
W28	Oak Point Water Cont. #2	.96000	N/A	N/A	N/A	N/A	YES	

- COLLECTED BY DENTON COUNTY 10/4/2006

F:/shared/everyone/2006RATES-EXEMPTS.xls

THE Courtesy of REPUBLIC TITLE i (R) 12/06



	DR RESIDENTIAL HOMESTEAD EXEMPTION n, see the instructions on back of this form.	YEAR								
Appraisal district name		Phone (Area code and number)								
ddress										
or appraisal district of	fice use only Legal description:	Phone (Area code and number)								
1.0										
tep 1:	Owner's Name (person completing application):									
Owner's name and address	Current Mailing Address									
(attach sheets if needed)	City, State, ZIP Code	Phone (area code and number):								
	Driver's License, Personal ID Certificate,	Birth Date:								
	or Social Security Number*:									
	Percent Ownership in Property:									
	Other Owner's Name(s) (if any): Other	er Owner's Percent Ownership:								
tep 2: Describe	Street address if different from above, or legal description if no street address; include property ad	ccount number, if available (optional):								
your	MOBILE HOMES - Give make, model and identification number:									
property	Attach a copy of statement of ownership and location issued by the Texas Department of Housing and Community Affairs if home is 8' x 40' or larger. Or, attach a verified copy of the purchase contract that shows you are the owner of the mobile home.									
	OPTIONAL - Number of acres used for residential purposes (yard, garden, garage, etc.)acres									
Step 3: Check exemptions	GENERAL RESIDENTIAL EXEMPTION: You qualify for this exemption if (1) y (2) you occupied it as your principal residence on January 1; and (3) you or y residence homestead exemption on any other property.									
that apply to you	OVER-65 EXEMPTION: You qualify for this exemption if you are 65 years of age or older. You can't claim a disability exemption if you claim this exemption. See the back of this form for more information about tax limitations or qualification dates.									
	Check if you will transfer a tax ceiling from your last home	Yes No								
	DISABILITY EXEMPTION: You qualify for this exemption if you are were under a disability for the purposes of pay- ment of disability benefits under the federal Old Age, Survivor's and Disability Insurance Act OR you met the definition of disabled in that Act. You can't claim an over-65 exemption if you claim this exemption. See the back of this form for more information about tax limitations or qualification dates.									
	Check if you will transfer a tax ceiling from your last home									
	OVER-55 SURVIVING SPOUSE OF A PERSON WHO RECEIVED THE OVER-65 EXEMPTION: You qualify for an extension of this exemption if (1) you are 55 years of age or older on the date your spouse died and (2) your deceased spouse was receiving the over-65 exemptions on this residence homestead or would have applied and qualified for the exemption in the year of the spouse's death. See the back of this form for more information about tax limitations or qualification dates.									
	Deceased Spouse's Name D	ate of death								
	Check if you will transfer a tax ceiling from your last home									
Step 4: Answer if applies	COOPERATIVE HOUSING RESIDENTS - Do you have an exclusive right to occupy th because you own stock in a cooperative housing corporation?	March March								
Step 5: Check if late										
tep 6: Sign and date the application	By signing this application, you state that you are qualified for the exemptions checked application are true and correct. You also state that you do not claim an exemption of notify the chief appraiser if and when your right to the exemptions end. You swear or the penalty for filing a false statement.	on another residence homestead. You mu								
	Authorized signature Date									
	If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Texas Penal Code Section 37.10.									
authorizes this office	give us this information on this form, in order to perform tax related functions for this of a to request this information to determine tax compliance. The chief appraiser is require blic inspection, except to appraisal office employees who appraise property and as aut	ed to keep the information confidential								



2006 Tax Rates per \$100 Valuation																
							al Optio									
10000	C C 544 6 4465		-	2.26	1.457-0	0.00	10.000	10000	M&O*	1&S**	The service of	222 44	772 44	9147 N.C.	-	avert
TDC	The state of the s	Tax Rate 1.610000	HS 15000	065	DP	HS	065	DP	Rate 1.370000	Rate		Vet2	Vet3	Vet4	Fpt	
	Arlington ISD Azle ISD	1.524000							1.370000							Tes
1008-000200	Birdville ISD	1.565000	0.000000000						1.339000			10.000				
100000000000000000000000000000000000000	Carroll ISD	1.795000	The rest of the re	the second se	and the second second second second		35000		1.370000		himmed and the second s			limmer and the second s		<u> </u>
and the second second	Castleberry ISD	1.536000					00000		1.370000			100000000000		1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.1.		
	Crowley ISD	1.671000				10%			1.370000							-
V0.9327033	Eagle Mtn-Saginaw ISD	1.535000	1.0027070101000				3000	3000	1.185000							
_	Everman ISD	1.466000				13.17%			1.370000							-
905	Fort Worth ISD	1.514000	15000	10000	10000				1.370000	0.144000	5000	7500	10000	12000	Yes	Yes
906	Grapevine-Colleyville ISD	1.574300	15000	10000	10000		29600		1.324300	0.250000	5000	7500	10000	12000	Yes	
916	H-E-B ISD	1.597590	15000	10000	10000	1%	5000	5000	1.344069	0.253521	5000	7500	10000	12000	Yes	
907	Keller ISD	1.608000	15000	10000	10000		10000		1.311100	0.296900	5000	7500	10000	12000		
914	Kennedale ISD	1.720362							1.370050							Yes
and the second second	Lake Worth ISD	1.769900		1014 CONTRACTOR			50000	50000	1.370000					and the second second		
	Mansfield ISD	1.687500							1.287500							
and the second second	White Settlement ISD	1.768000	and the second second second	10000	10000		20000		1.370000	and the second state of th	and transmission	interest states in the	and second second second	and the second second second		
	Arlington	0.648000	·			20%	-	60000	0.446800							Yes
001		0.656000					15000		0.490000							
1.200 A.100.1	Bedford	0.446882				101	50000		0.288052							
	Benbrook	0.722500				1%	30000	5000	0.615346					and the second second second		
	Blue Mound	0.580000					12000		0.580000	-		100 100 100 PC PC 100	111011000115	12000		
	Colleyville	0.347400							0.278730							<u> </u>
	Crowley	0.575500						11-11-11-11-11-11-11-11-11-11-11-11-11-	0.302274			100 C 100 C				$\left - \right $
	Dalworthington Gardens	0.262739	·				60000	60000	0.201408							_
distant and statements	Edgecliff Village Euless	0.318408				200/	35000		0.318408					12000		
	Everman	0.489500				20%		25000	0.698754							-
and the second second	Forest Hill	0.834127					40000	33000	0.733480							
	Fort Worth	0.860000				20%		40000	0.725900							Yes
	Grapevine	0.362500							0.115018							103
	Haltom City	0.566600							0.378600							Yes
and the second second	Haslet	0.290311					50000		0.263769							0.000000
	Hurst	0.518000					The second second second	35000	0.408070							
	Keller	0.432190							0.304470			- in the second second	1 million and the second			-
014	Kennedale	0.722500					50000	50000	0.628186	0.094314	5000	7500	10000	12000	Yes	Yes
015	Lakeside	0.298000					25000	25000	0.298000		5000	7500	10000	12000	Yes	
016	Lake Worth	0.314029					50000		0.106770	0.207259	5000	7500	10000	12000	ļ	
017	Mansfield	0.690000					50000	10000	0.398684	0.291316	5000	7500	10000	12000	Yes	Yes
018	N Richland Hills	0.570000				15%	36000	36000	0.346951	0.223049	5000	7500	10000	12000	Yes	Yes
and the second designed	Pantego	0.382880				20%		10000	0.320835							
	Pelican Bay	0.898499					9000		0.806018							Yes
	Richland Hills	0.442094					30000		0.401180						1 A 10 / / / 10 /	
	River Oaks	0.782700					15000		0.782700					12000		
	Saginaw	0.487000							0.242114							Yes
	Sansom Park	0.500000				1%			0.500000					12000		
	Southlake	0.462000					and the second	75000	0.319580			- SS ACRESS 1				
	Watauga	0.580763					40000		0.401465	0.179298						
	Westover Hills	0.420119				200/	50000	20000	0.420119					12000		
	Westworth Village White Settlement	0.500000							0.500000 0.476250							Yes
and the second second	Tarrant County	0.271500				2070			0.241664							22 85239
	Tarrant County Hospital	0.235397					Contraction of the second second	1961 1961 1967 1978	0.241004		1.100.000.000.000.000	100 100 100 100 100 100 100 100 100 100				10000000
and the local division of the local division	Tarrant County College	0.139380		-			50000		0.130680							102 Storage
0,000,0000	Municipal Utility Dist							2000					10130-1020-0010-0020	12000		
and the second second	Regional Water District	0.020000		-			50000	10000	0.020000					12000		
	Emergency Services Dist	0.069000							0.069000			- 10 10 11 Project		12000	1.	
	Fresh Water District					1%	10000	10000						12000		
	Tarrant County R-O-W Dist		3000				L. Troduction without a	10000						12000		Yes
_					1											

* Maintenance and Operations rate ** Interest and Sinking Fund rate

HS = Homestead exemption value

O65 = Over 65 exemption value

DP = Disabled Person exemption value

- FP = Freeport exemption recognized
- AB = Abatements in effect

THE Courtesy of REPUBLIC TITLE i (R) 12/06

THE TEXAS COMMUNITY PROPERTY LAWS

The concept of Acommunity property an Texas comes from Spanish Civil Law, and since Texas at one time was under Spanish dominion, this concept has carried over into our own civil law system. This community property system exists by Aperation of law through our statutes and case law decisions instead of by voluntary agreement of the spouses, so a married man and woman do not have the option not to be governed by the community property system in Texas - its automatic. However, the system provides statutory methods to allow spouses to divide their community property into separate pieces if they wish to make the special effort.

Under the Texas community property system, the wife and husband share equally. The wife does not acquire any title through her husband but owns her community interest at the moment of acquisition and continues to do so *as long as* the couple own the asset. The same statement can be made of the husband - he does not acquire any title through his wife, but owns his community interest at the moment of acquisition. If, however, the legal title to the asset is vested solely in the name of one or the other spouse, this spouse simply holds the property for the community estate (husband and wife) during the term of the marriage.

Married couples moving to Texas from other states, owning property in the state from which they are moving, will find that the law of the state where the property is located determines the Aommunity@ or Aon-community@ character of the out-of-Texas property. Consequently, if the out-of-Texas property is separate property in that state, the property would continue to be the separate property of the spouse who holds title when the couple moves to Texas. On the other hand, when a husband and wife, being non-residents of Texas, purchase a land in Texas, the laws of the State of Texas would govern (as to that property), and the property would be considered community property.

The definition of community property under Texas law is governed by the Texas Family Code and the judicial decisions of the Texas courts.

Looking at the Family Code, we see that Sections 5.01 and 5.02 set forth the definition of community property:

Section 5.01. Marital Property Characterized.

- A. A spouse separate property consists of:
 - 1. the property owned or claimed by the spouse before marriage;
 - 2. the property acquired by the spouse during marriage by gift, devise, or descent; and
 - 3. the recovery for personal injuries sustained by the spouse during marriage, except any recovery for loss of earning capacity during marriage.

Section 5.02. Presumption

Property possessed by either spouse during or on dissolution of marriage is presumed to be community property.

For expanded information and a more detailed look at Texas Community Property Laws please refer to **The Texas Community Property Laws** booklet by Hunter & Kramer, P.C., Attorneys at Law and published by Republic Title of Texas, Inc.

