

Owner ID: 61150
 GRAHAM SHIRLEY
 P O BOX 961
 MERTZON, TX 76941

Effective January 1, 2020 the Texas Property Tax Law Section 25.19 (l) requires a brief explanation of each total or partial exemption of property from taxation required or authorized by this title that is available to:

- (1) a disabled veteran or the veteran's surviving spouse or child ;
- (2) an individual who is 65 years of age or older or the individual's surviving spouse ;
- (3) an individual who is disabled or the individual's surviving spouse ;
- (4) the surviving spouse of a member of the armed services of the United States who is killed in action; or
- (5) the surviving spouse of a first responder who is killed or fatally injured in the line of duty.

Exemption	Taxing Unit(s)	Mandatory or Local Option	Amount
General Residence Homestead	School Districts	Mandatory	\$25,000
General Residence Homestead	Cities, Counties, School Districts or Special Districts	Local Option	An amount up to 20 percent of the property's value, but not less than \$5,000
Farm-to-Market Roads or Flood Control (if collected)	Counties	Mandatory (if collected)	\$3,000
Age 65 or Older or Disabled	School Districts	Mandatory	\$10,000
Age 65 or Older or Disabled	Cities, Counties, School Districts or Special Districts	Local Option	An amount adopted by the taxing unit, but no less than \$3,000
Disabled Veterans (may be used for residence homestead or other property)	Cities, Counties, School Districts or Special Districts	Mandatory	An amount determined by the percentage of service-connected disability
Disabled Veterans with Homes Donated by Charitable Organizations	Cities, Counties, School Districts or Special Districts	Mandatory	An amount determined by the percentage of service-connected disability
100 Percent Disabled Veterans	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value
Surviving Spouse of U.S. Armed Services Member Killed in Action	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value
Surviving Spouse of a First Responder Killed in the Line of Duty	Cities, Counties, School Districts or Special Districts	Mandatory	100 percent of the property's value

General Residence Homestead Exemption-You owned and occupied the property as your principal residence on Jan. 1.

Disabled Person Exemption-You have a disability that qualifies you for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units.

Age 65 or Older Exemption-This exemption is effective Jan. 1 of the tax year in which you become age 65. An eligible person age 65 or older and disabled may receive both exemptions in the same year, but not from the same taxing units.

Surviving Spouse of an Individual Who Qualified for Age 65 or Older Exemption-May receive this exemption if you are age 55 or older when your spouse died, the property was your residence homestead at the time of death and remains your residence homestead.

100 Percent Disabled Veterans Exemption-You receive a 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the US Department of Veterans Affairs.

Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100 Percent Disabled Veteran's Exemption-You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.131(b) at the time of his or her death or would have qualified for the exemption if the exemption had been in effect on the date the disabled veteran died), have not remarried, the property was your residence homestead at the time of the veteran's death and remains your residence homestead.

Donated Residence Homestead of Partially Disabled Veteran-You are a disabled veteran with a disability rating of less than 100 percent with a residence homestead donated by a charitable organization at no cost or at some cost that is not more than 50 percent of the good faith estimate of the market value of the residence homestead as of the date the donation is made.

Surviving Spouse of a Disabled Veteran Who Qualified for the Donated Residence Homestead Exemption-You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.132(b) at the time of his or her death), have not remarried and continue to use the property as your residence homestead.

Surviving Spouse of a Member of Armed Services Killed in Action-You are the surviving spouse of a U.S. armed services member who is killed in action and have not remarried.

Surviving Spouse of a First Responder Killed in the Line of Duty-You are the surviving spouse of a first responder who was killed or fatally injured in the line of duty and have not remarried.

100 Percent Disabled Veterans Exemption-You receive a 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the US Department of Veterans Affairs.

Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100 Percent Disabled Veteran's Exemption-You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.131(b) at the time of his or her death or would have qualified for the exemption if the exemption had been in effect on the date the disabled veteran died), have not remarried, the property was your residence homestead at the time of the veteran's death and remains your residence homestead.

Donated Residence Homestead of Partially Disabled Veteran-You are a disabled veteran with a disability rating of less than 100 percent with a residence homestead donated by a charitable organization at no cost or at some cost that is not more than 50 percent of the good faith estimate of the market value of the residence homestead as of the date the donation is made.

Surviving Spouse of a Disabled Veteran Who Qualified for the Donated Residence Homestead Exemption-You are the surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.132(b) at the time of his or her death), have not remarried and continue to use the property as your residence homestead.

Surviving Spouse of a Member of Armed Services Killed in Action-You are the surviving spouse of a U.S. armed services member who is killed in action and have not remarried.

Surviving Spouse of a First Responder Killed in the Line of Duty-You are the surviving spouse of a first responder who was killed or fatally injured in the line of duty and have not remarried.

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01 - IRION COUNTY	Description	Exemption Amount	Percent/Minimum
	100% Disabled Veteran Homestead	0	100% exempt from taxation
	100% Disabled Veteran Disability	0	100% exempt from taxation
	100% Disabled Veteran Age 65 or Older	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Disability	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Homestead	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Age 65 or Older	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Disability	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Homestead	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Age 65 or Older	0	100% exempt from taxation
	Disabled Person Exemption	10,000	
	Disabled Person Exemption Only - No Homestead	10,000	
	Age 65 or Older Exemption on Transfer of Homestead Only	10,000	
	Age 65 or Older Exemption	10,000	
	Widow Exemption - 55 Years Old; Less than 65	10,000	
	Widow Exemption	10,000	
01R - IRION COUNTY ROAD	Description	Exemption Amount	Percent/Minimum
	100% Disabled Veteran Homestead	0	100% exempt from taxation
	100% Disabled Veteran Disability	0	100% exempt from taxation
	100% Disabled Veteran Age 65 or Older	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Disability	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Homestead	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Age 65 or Older	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Disability	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Homestead	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Age 65 or Older	0	100% exempt from taxation
	Disabled Person Exemption	10,000	
	Disabled Person Exemption Only - No Homestead	10,000	
	Disabled Widow Exemption	3,000	
	General Residence Homestead Exemption	3,000	
	Age 65 or Older Exemption on Transfer of Homestead Only	10,000	
	Age 65 or Older Exemption	10,000	
	Widow Exemption - 55 Years Old; Less than 65	10,000	
	Widow Exemption	10,000	
10 - CITY OF MERTZON	Description	Exemption Amount	Percent/Minimum
	100% Disabled Veteran Homestead	0	100% exempt from taxation
	100% Disabled Veteran Disability	0	100% exempt from taxation
	100% Disabled Veteran Age 65 or Older	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Disability	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Homestead	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Age 65 or Older	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Disability	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Homestead	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Age 65 or Older	0	100% exempt from taxation
	Disabled Person Exemption	5,000	1%-5000
	Disabled Person Exemption Only - No Homestead	5,000	
	Disabled Widow Exemption	0	1%-5000
	General Residence Homestead Exemption	0	1%-5000
	Age 65 or Older Exemption on Transfer of Homestead Only	5,000	
	Age 65 or Older Exemption	5,000	1%-5000
	Widow Exemption - 55 Years Old; Less than 65	5,000	1%-5000
	Widow Exemption	5,000	1%-5000
30 - IRION CO ISD	Description	Exemption Amount	Percent/Minimum
	100% Disabled Veteran Homestead	25,000	100% exempt from taxation
	100% Disabled Veteran Disability	35,000	100% exempt from taxation
	100% Disabled Veteran Age 65 or Older	35,000	100% exempt from taxation

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30 - IRION CO ISD	Description	Exemption Amount	Percent/Minimum
	Spouse of Armed Service Member Killed in Action Disability	35,000	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Homestead	25,000	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Age 65 or Older	35,000	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Disability	35,000	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Homestead	25,000	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Age 65 or Older	35,000	100% exempt from taxation
	Disabled Person Exemption	35,000	
	Disabled Person Exemption Only - No Homestead	10,000	
	Disabled Widow Exemption	25,000	
	General Residence Homestead Exemption	25,000	
	Age 65 or Older Exemption on Transfer of Homestead Only	10,000	
	Age 65 or Older Exemption	35,000	
	Widow Exemption - 55 Years Old; Less than 65	35,000	
	Widow Exemption	35,000	
60 - IRION CO WATER CONS	Description	Exemption Amount	Percent/Minimum
	100% Disabled Veteran Homestead	0	100% exempt from taxation
	100% Disabled Veteran Disability	0	100% exempt from taxation
	100% Disabled Veteran Age 65 or Older	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Disability	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Homestead	0	100% exempt from taxation
	Spouse of Armed Service Member Killed in Action Age 65 or Older	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Disability	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Homestead	0	100% exempt from taxation
	Spouse of a First Responder Killed in Line of Duty Age 65 or Older	0	100% exempt from taxation
	Disabled Person Exemption	10,000	
	Disabled Person Exemption Only - No Homestead	10,000	
	Age 65 or Older Exemption on Transfer of Homestead Only	10,000	
	Age 65 or Older Exemption	10,000	
	Widow Exemption - 55 Years Old; Less than 65	10,000	
	Widow Exemption	10,000	