

Dickens County Appraisal District

Partial Exemptions

Tax Code Section 11.46 states that, "Each year the chief appraiser shall compile and make available to the public a list showing for each taxing unit in the district the number of each kind of partial exemption allowed in that tax year and the total assessed value of each taxing unit that is exempted by each kind of partial exemption.

Dickens County Appraisal District maintains an exemption list in its Annual Local Report

A Certified Recap Report for each taxing jurisdiction will be posted to the website after certification each year. The Recap report contains each type of exemption available, total value, number of items, and the total assessed value.

A printed copy of the recap will be made available to the public at any time it is requested by a taxpayer.

To run a Recap listing each kind of partial exemption allowed:

1. Login in to the Pritchard & Abbott software.
2. Once at the Welcome Screen, choose RE Reports on the top left of the screen.
3. Scroll down to choose Real Estate Reports or hit F9.
4. Under the "Report Options" tab, choose "RECAP".
5. Choose the Jurisdiction.
6. Hit the "RUN" button on the bottom right of the screen.
7. Once the Recap is generated, all information about exemptions will be found at the bottom of page 2.

Exemption Data

Property owners may qualify for a variety of exemptions as provide by the Texas Constitution. Some examples of exemptions are described below. Other less common exemptions are available and described in the Texas Property Tax Code, Chapter 11.

Residential Homestead

Entity	Exempt Amount
Dickens County	0
Road and Bridge	0
City of Spur	0
City of Dickens	0
Spur ISD	25,000
Patton Spring ISD	25,000
WC&ID	0

Over 65 Exemption

Spur ISD	35,000
Patton Springs ISD	35,000
City of Spur	6,000

For school tax purposes, over 65, disability, surviving spouse and 100% disabled veteran, residential homesteads create a tax ceiling prohibiting increased in the taxes on the homestead on existing buildings and new additions to the home site will cause the ceiling to be readjusted.

All homeowners who qualify for the residential homestead exemption are subject to the placement of a cap on the qualifying property which prohibits the increase of table value on the homestead property to 10% per year.

Disabled Veterans

In addition to the residential homestead exemption allowable to disabled veterans with a 100% service connected disability, disabled veterans are allowed a general exemption on property they own based upon the percentage rating as determined by the Department of Veterans Affairs. Current exemptions amounts based upon their rating are:

10-29 %	\$5,000
30-49%	\$7,500
50-69%	\$10,000
70-100%	\$12,000

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
223	277	0	14	0	0	1	40	14	0	0

Owner and Parcel Counts

Total Parcels*: 5,206* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 2,187

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 525,020	14
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	525,020	14
Local Discount	(+) 0	0
Disabled Veteran	(+) 287,540	31
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions (=)	812,560	<i>(includes Ported/Charity Amounts)</i>

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$26,698	831	Market \$ 22,186,700
Taxable \$26,108		Taxable \$ 21,336,080
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$27,276	909	Market \$ 24,794,090
Taxable \$26,667		Taxable \$ 24,665,080
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$27,639	924	Market \$ 25,538,820
Taxable \$27,036		Taxable \$ 25,409,340
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$49,648	15	Market \$ 744,730
Taxable \$49,349		Taxable \$ 744,260

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax:	7,214.93
Total Freeze Taxable: -	942,160
New Imp/Pers with Ceiling: +	3,800

Freeze Adjusted Taxable: 25,733,422 This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
31	46	0	1	0	0	1	6	4	0	0

Owner and Parcel Counts

Total Parcels*:	1,559* Parcel count is figured by parcel per ownership sequences.
Total Owners:	570

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 1,889,750	82
Senior S	(+) 301,700	32
Disabled B	(+) 25,810	3
DV 100%	(+) 52,180	2
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	2,269,440	119
Local Discount	(+) 0	0
Disabled Veteran	(+) 12,140	2
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Total Exemptions (=) **2,281,580** (includes Ported/Charity Amounts)

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$23,565	79	Market	\$ 1,861,670
Taxable	\$0		Taxable	\$ 1,148,900
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$24,305	105	Market	\$ 2,552,030
Taxable	\$0		Taxable	\$ 2,028,300
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$24,305	105	Market	\$ 2,552,030
Taxable	\$0		Taxable	\$ 2,028,300

*** Freeze Totals: (This is only for Effective Tax Rate Calculation)

Total Ceiling Tax:	24,998.63
Total Freeze Taxable:	- 3,819,350
New Imp/Pers with Ceiling:	+ 25,370

Freeze Adjusted Taxable: 56,661,898 This number DOES NOT represent any Jurisdiction's Certified Taxable Value**

Estimated Total Levy: ((Net Taxable Value - Total Freeze Taxable + New Imp/Pers with Ceiling) * Tax Rate / 100) + Total Ceiling Tax
or (Freeze Adjusted Taxable * Tax Rate / 100) + Total Ceiling Tax

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
192	231	0	13	0	0	0	34	10	0	0

Owner and Parcel Counts

Total Parcels*:	3,647	Parcel count is figured by parcel per ownership sequences.
Total Owners:	1,701	

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 10,052,610	446
Senior S	(+) 1,573,010	184
Disabled B	(+) 71,140	8
DV 100%	(+) 138,780	5
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	11,835,540	643
Local Discount	(+) 0	0
Disabled Veteran	(+) 166,480	21
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions (=)	12,002,020	<i>(includes Ported/Charity Amounts)</i>

H - Homestead	D - Disabled Only
S - Over 65	W - Widow
F - Disabled Widow	O - Over 65 (No HS)
B - Disabled	DV - Disabled Veteran
DV100 (1, 2, 3) - 100% Disabled Veteran	
4 (4B, 4H, 4S) - Surviving Spouse of a Service Member	
5* (5B, 5H, 5S) - Surviving Spouse of a First Responder	

Average Values* (includes protested & exempt value)

Average Homestead Value A*		Parcels	Total Homestead Value A*	
Market	\$27,027	752	Market	\$ 20,325,030
Taxable	\$1,416		Taxable	\$ 11,981,140
Average Homestead Value A* and E*		Parcels	Total Homestead Value A* and E*	
Market	\$27,664	804	Market	\$ 22,242,060
Taxable	\$2,028		Taxable	\$ 13,685,470
Average Homestead Value A* and E* and M1		Parcels	Total Homestead Value A* and E* and M1	
Market	\$28,066	819	Market	\$ 22,986,790
Taxable	\$2,436		Taxable	\$ 14,253,190
Average Homestead Value M1		Parcels	Total Homestead Value M1	
Market	\$49,648	15	Market	\$ 744,730
Taxable	\$24,349		Taxable	\$ 567,720

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
27	38	0	3	0	0	1	7	6	0	0

Owner and Parcel Counts

Total Parcels*:	520* Parcel count is figured by parcel per ownership sequences.
Total Owners:	266

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 140,920	6
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	140,920	6
Local Discount	(+) 0	0
Disabled Veteran	(+) 26,100	4
Optional 65	(+) 0	0
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions (=)	167,020	(includes Ported/Charity Amounts)

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$20,930	148	Market \$ 3,097,740
Taxable \$20,383		Taxable \$ 2,914,580
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$20,606	152	Market \$ 3,132,170
Taxable \$20,073		Taxable \$ 2,951,170
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$20,476	153	Market \$ 3,132,970
Taxable \$19,947		Taxable \$ 2,951,970
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$800	1	Market \$ 800
Taxable \$800		Taxable \$ 800

Count of Homesteads

H	S	F	B	D	W	O	DV	DV100	SS First Resp	SS Svc Member
96	121	0	8	0	0	0	19	6	0	0

Owner and Parcel Counts

Total Parcels*: 1,144* Parcel count is figured by parcel per ownership sequences.
 Total Owners: 802

Ported Homestead/Charity Amounts

	Value	Items
DV Donated Home (Charity)	(+) 0	0
SS of a Service Member Ported Amount	(+) 0	0
SS of a First Responder Ported Amount	(+) 0	0
SS of DV Donated Home Ported Amount	(+) 0	0
SS of 100% DV Ported Amount	(+) 0	0

Homestead Exemptions

	Value	Items
Homestead H,S	(+) 0	0
Senior S	(+) 0	0
Disabled B	(+) 0	0
DV 100%	(+) 288,470	6
Surviving Spouse of a Service Member	(+) 0	0
Surviving Spouse of a First Responder	(+) 0	0
Total Reimbursable (=)	288,470	6
Local Discount	(+) 0	0
Disabled Veteran	(+) 120,310	14
Optional 65	(+) 714,290	121
Local Disabled	(+) 0	0
State Homestead	(+) 0	0
Total Exemptions (=)	1,123,070	<i>(includes Ported/Charity Amounts)</i>

H - Homestead
 S - Over 65
 F - Disabled Widow
 B - Disabled
 DV100 (1, 2, 3) - 100% Disabled Veteran
 4 (4B, 4H, 4S) - Surviving Spouse of a Service Member
 5* (5B, 5H, 5S) - Surviving Spouse of a First Responder
 D - Disabled Only
 W - Widow
 O - Over 65 (No HS)
 DV - Disabled Veteran

Average Values* (includes protested & exempt value)

Average Homestead Value A*	Parcels	Total Homestead Value A*
Market \$26,828	569	Market \$ 15,265,530
Taxable \$26,255		Taxable \$ 13,962,560
Average Homestead Value A* and E*	Parcels	Total Homestead Value A* and E*
Market \$26,751	571	Market \$ 15,274,950
Taxable \$26,180		Taxable \$ 13,972,980
Average Homestead Value A* and E* and M1	Parcels	Total Homestead Value A* and E* and M1
Market \$26,780	573	Market \$ 15,345,320
Taxable \$26,211		Taxable \$ 14,043,350
Average Homestead Value M1	Parcels	Total Homestead Value M1
Market \$35,185	2	Market \$ 70,370
Taxable \$35,185		Taxable \$ 70,370