

**2014 Exemption Chart**

TDC Code	Taxing Jurisdiction	State Mandated				Local Option			Optional Percentage Homestead
		100% Disabled Veteran Homestead	Homestead	Over65 & Surviving Spouse or Disability	Disabled Veteran	Homestead	Over-65 & Surviving Spouse	Over65 & Surviving Spouse or Disability	
CBR	CITY OF BROWNSVILLE	###			***		6,000	♦	
CBV	TOWN OF BAYVIEW	###			***			♦	
CCB	CITY OF COMBES	###			***		10,000	♦	
CHG	CITY OF HARLINGEN	###			***			♦10,000	
CIL	CITY OF INDIAN LAKE	###			***			♦	
CLA	CITY OF LA FERIA	###			***			♦	
CLO	CITY OF LOS FRESNOS	###			***			♦	
CLV	CITY OF LAGUNA VISTA	###			***		3,000	♦	
CPI	CITY OF PORT ISABEL	###			***		3,000	♦	20%/5,000
CPR	CITY OF PRIMERA	###			***	5,000		5,000	
CPV	TOWN OF PALM VALLEY	###			***				
CRH	CITY OF RIO HONDO	###			***			♦	
CRV	CITY OF RANCHO VIEJO	###			***	5,000			
CSB	CITY OF SAN BENITO	###			***			♦5000	
CSP	TOWN OF SOUTH PADRE	###			***		3,000	♦	20%/5,000
CSR	CITY OF SANTA ROSA	###			***				
CLI	CITY OF LOS INDIOS	###			***		5%/5,000		
GCC	CAMERON COUNTY	###			***		12,000	♦	
IBR	BROWNSVILLE I.S.D.	###	15,000	10,000	***			4,620	
IHG	HARLINGEN I.S.D.	###	15,000	10,000	***				
ILA	LA FERIA I.S.D.	###	15,000	10,000	***				
ILO	LOS FRESNOS I.S.D.	###	15,000	10,000	***				
ILY	LYFORD I.S.D. (Collected by Willacy)	###	15,000	10,000	***				
IPI	POINT ISABEL I.S.D.	###	15,000	10,000	***				
IRH	RIO HONDO I.S.D.	###	15,000	10,000	***				
ISB	SAN BENITO I.S.D.	###	15,000	10,000	***				
ISM	SANTA MARIA I.S.D.	###	15,000	10,000	***				
ISR	SANTA ROSA I.S.D.	###	15,000	10,000	***				
SAN	PORT OF HARLINGEN	###	Does not Collect Taxes		***	5,000		10,000	
SBN	BROWNSVILLE NAV DIST	###			***				
SPN	PORT ISABEL NAVIGATION	###	Does not Collect Taxes		***				
SC1	LAGUNA MADRE WATER DIST	###			***		3,000		20%/5,000
SD1	DRAINAGE DIST #1	###			***				
SD3	DRAINAGE DIST #3	###			***				
SD4	DRAINAGE DIST #4	###			***				
SD5	DRAINAGE DIST #5	###			***				
SES	CAMERON COUNTY EMS	###			***				
SP1	PASEO DE LA RESACA MUD #1	###			***				
SP2	PASEO DE LA RESACA MUD #2	###			***				
SP3	PASEO DE LA RESACA MUD #3	###			***				
SPV	PALM VALLEY UTILITY DISTRICT	###			***				
SSR	SANTA ROSA UTILITY DISTRICT	###	Does not Collect Taxes		***				
SST	SOUTH TEXAS I.S.D.	###			***				
STS	SOUTHMOST UNION JR COLLEGE	###			***			♦	
SV2	VALLEY MUD #2	###			***				

\*\*\* Amount depends on Code

DV1 - 10% to 29% -- \$ 5,000

DV2 - 30% to 49% -- \$ 7,500

DV3 - 50% to 69% -- \$10,000

DV4 - 70% to 100% -- \$12,000

surviving spouse is granted same amount at time of spouse's death (section 11.22c)

### - 100% EXEMPTED - 100% disabled veteran, surviving spouse of a 100% disabled veteran who met qualifications at time of death & surviving spouse of a U.S. arm service member who died on active duty (sec 11.132)

♦ ELECTED OPTION PER PROPOSTION 13

♦ PROPOSTION 13 AUTHORIZED COUNTY, CITY, TOWN, AND JUNIOR COLLEGE DISTRICTS TO FREEZE PROPERTY TAXES ON A RESIDENTIAL HOMESTEAD OF A PERSON WHO IS DISABLED OR AGED 65 OR OLDER.