

# EXEMPTION SUMMARY

\*\*\*Information, forms & applications are available on our website [www.gravsonappraisal.org](http://www.gravsonappraisal.org) or at our office located at 512 N. Travis St., Sherman, Texas

ENTITY	GENERAL	OVER 65	*** OR ****	DISABILITY	CEILING TRANSFER		DISABLED VETERAN 100% TPTC 11.131	PARTIALLY DISABLED VETERAN DONATED PROPERTY TPTC 11.132	SURVIVING SPOUSE OF A SVC MEMBER KIA		
DESCRIPTION: COMPLETE QUALIFICATIONS DESCRIBED IN THE TEXAS PROPERTY TAX CODE	State Mandated Amt for ISD's 15,000 <b>**modified to 25,000 as of 2015</b> <b>**modified to 40,000 as of 2022</b> - plus local option amt if applicable	State ISD Mandated Amt 10,000 - plus local option amt if applicable	Effective Frz Base Year	State ISD Mandated Amt 10,000 - plus local option amt if applicable	Ceiling Effective Frz Base Year	Over 65 and Disabled Persons Ceiling Transfer Portability (percent of savings)	Disabled Veteran compensatory VA pmts & 100% rating or unemployable; Applies to residential homestead val only; Extended to Surviving Spouse in 2012	Donated Residence Homesteaded to a Partially Disabled Veteran Exemption amount equal to VA Disability Rating Extended to Surviving Spouse in 2014	Surviving Spouse of a Service Member Killed in Action TPTC 11.132	Entities Allowing Goods in Transit	Entities Allowing Freeport
GRAYSON COUNTY	20% of homesite val or 5,000 min Effective 2006	12,000	2004 for 2005 Frz	0	2004 for 2005 Frz	Within the same entity	100 % of value	Equal to VA Rating	100 % of value	Y	Y
GRAYSON JR COLLEGE	0	15,000	2004 for 2005 Frz	0	2004 for 2005 Frz	Within same entity	100 % of value	Equal to VA Rating	100 % of value		Y
CHOCTAW WATERSHED	0	12,000	NA	NA	NA	NA	100 % of value	Equal to VA Rating	100 % of value	Y	Y
BELLS ISD	40,000	10,000	Upon the 65 <sup>th</sup> Birthday	10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		Y
COLLINSVILLE ISD	40,000	10,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		
DENISON ISD	40,000	15,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		Y
GUNTER ISD	40,000	10,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		
HOWE ISD	40,000	10,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		
POTTSBORO ISD	40,000	10,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		Y
SHERMAN ISD	40,000	15,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		Y
S & S Cisd	40,000	10,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		Y
TIOGA ISD	40,000	10,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		Y
TOM BEAN ISD	40,000	10,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		
VAN ALSTYNE ISD	40,000	10,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		Y
WHITESBORO ISD	40,000	14,600		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		Y
WHITEWRIGHT ISD	40,000	10,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		Y
CELINA ISD	40,000	10,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		Y
PILOT POINT ISD	40,000	16,000		10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value		
TRENTON ISD	40,000	10,000	10,000	2003 for 2004 Frz	Statewide	100 % of value	Equal to VA Rating	100 % of value			
PILOT POINT CITY	0	10,000	2004 for 2005 Frz	0	NA	NA	100% of value	Equal to VA Rating	100% of value	Y	
CITY OF BELLS	0	0	2008 for 2009 Frz	0	2008 for 2009 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		Y
CITY OF COLLINSVILLE	0	0	2004 for 2005 Frz	0	2004 for 2005 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		Y
CITY OF DENISON	0	15,000	2008 for 2009 Frz	15,000	2008 for 2009 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		Y
CITY OF GUNTER	0	0	2005 for 2006 Frz	0	2005 for 2006 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		
CITY OF HOWE	0	12,000	2004 for 2005 Frz	0	2004 for 2005 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		Y
CITY OF KNOLLWOOD	0	5,000	2010 for 2011 Frz	5,000	2010 for 2011 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		
CITY OF POTTSBORO	15,000	0	2006 for 2007 Frz	0	2006 for 2007 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		Y
CITY OF SHERMAN	0	30,000	2005 for 2006 Frz	0	2005 for 2006 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		Y
CITY OF SADLER	0	0	NA	0	NA	NA	100 % of value	Equal to VA Rating	100 % of value	Y	
CITY OF SOUTHMAYD	0	15,000	2005 for 2006 Frz	15,000	2005 for 2006 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value	Y	Y
CITY OF TIOGA	0	0	2006 for 2007 Frz	0	2006 for 2007 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		
CITY OF TOM BEAN	0	3,000	2021 for 2022 Frz	0	2021 for 2022 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value	Y	
CITY OF VAN ALSTYNE	0	5,000	2004 for 2005 Frz	0	2004 for 2005 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		Y
CITY OF WHITESBORO	0	5,000	2004 for 2005 Frz	0	2004 for 2005 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		Y
CITY OF WHITEWRIGHT	0	0	2004 for 2005 Frz	0	2004 for 2005 Frz	Same entity	100 % of value	Equal to VA Rating	100 % of value		Y
MUD VAN ALSTYNE #1	0	0	NA	0	NA	NA	100% of value	Equal to VA Rating	100% of value		
MUD GRAYSON CO #8	0	0	NA	0	NA	NA	100% of value	Equal to VA Rating	100% of value		
MUD HRTG RANCH #1	0	0	NA	0	NA	NA	100% of value	Equal to VA Rating	100% of value		