**Hays County Tax Ceiling for Age 65-plus and Disabled Residents**

In 2016, the Hays County Commissioners Court adopted a tax limitation on homesteads of taxpayers who are disabled or age 65 or older. Taxpayers who have already applied and been approved for the Over Age 65 or Disabled Person exemption, do not have to apply to receive benefit of the county tax ceiling. The tax office will automatically freeze the amount of county tax assessed on the qualifying homestead. Unless improvements not related to repairs are made to the property, the total amount of ad valorem taxes imposed on the homestead by Hays County may not be increased while it remains the residence homestead of the taxpayer. If you have any questions, feel free to address them to info@hayscad.com.

The Texas Tax Code provides for the tax ceiling for disabled and age 65 or older homeowners and their right to transfer to another homestead within Hays County the same benefit of that tax ceiling. It also provides for surviving spouses age 55 or older to retain the tax ceiling.

Section 1-b (h), Article VIII of the Texas Constitution provides the ability for adopting a tax limitation (tax freeze) on the residence homestead of a person who is disabled or over 65 years of age. Section 1-b (h) states:

"The governing body of a county, a city or town, or a junior college district by official action may provide that if a person who is disabled or is sixty-five (65) years of age or older receives a residence homestead exemption prescribed or authorized by this section, the total amount of ad valorem taxes imposed on that homestead by the county, the city or town, or the junior college district may not be increased while it remains the residence homestead of that person or that person's spouse who is disabled or sixty-five (65) years of age or older and receives a residence homestead exemption on the homestead."

Section 11.261 of the Texas Tax Code provides the requirements for implementation and administration of the freeze. Once enacted, the tax freeze may not be repealed by the County. The tax freeze may be transferred to a surviving spouse in certain circumstances, and the tax freeze may be transferred to another homestead within Hays County by following the method described in 11.261 (g) of the Texas Tax Code.

Taxes otherwise limited by the county may be increased to the extent the value of the homestead is increased by improvements other than repairs and other than improvements made to comply with governmental requirements and except as may be consistent with the transfer of a tax limitation under a law authorized by this subsection.