

# Transfer of Tax Ceilings on Homesteads for the Elderly and Disabled

In Parker County, Texas, homeowners aged 65 or older or disabled can transfer, also called “port” their exemptions and the associated tax ceilings to a new primary residence within the state. This process ensures that the percentage of taxes you were responsible for on your previous home carries over to your new one, maintaining your tax benefits.

## Steps to Transfer Your Tax Ceiling Exemption in Parker County

1. **Obtain a Tax Ceiling Certificate:** Request this certificate from the appraisal district where your former homestead was located. It documents the percentage of taxes you were paying under the exemption.
  - o [Tax Ceiling Certificate Comptroller Form 50-311](#)
2. **Apply for the Exemption at Your New Residence:** Submit the Tax Ceiling Certificate along with a new homestead exemption application to the Parker County Appraisal District.
  - o [Residence Homestead Exemption Comptroller Form 50-114](#)
3. **Provide Proof of Age and Residency:** Include a copy of your driver's license or state-issued ID showing your new address to verify your age and primary residence.

## Important Considerations

- **Single Exemption Rule:** You can only claim the Over-65 exemption on one property in a given year. If you claim it on your new home, you must relinquish it on your previous one.

For assistance, contact the Parker County Appraisal District:

- **Website:** [www.parkercad.org](http://www.parkercad.org)
- **Email:** [exemptions@parkercad.org](mailto:exemptions@parkercad.org)
- **Phone:** (817) 596-0077
- **Address:** 1108 Santa Fe Drive, Weatherford, TX 76086

Here is Comptroller’s information on exemptions:

- **Website:** [Property Tax Exemptions](#)
- **Email:** [ptad.cpa@cpa.texas.gov](mailto:ptad.cpa@cpa.texas.gov)
- **Phone:** (512) 305-9999
- **Mail:** Texas Comptroller of Public Accounts  
Attn: Property Tax Assistance Division  
P.O. Box 13528  
Austin, Texas 78711-9939

## School Tax Ceiling

**Texas Tax Code Section 11.26** — Limitation of **School Tax** on Homesteads of Elderly or Disabled. This section addresses how the **tax ceiling can be transferred** to a new homestead on school tax.

(a) The tax officials shall appraise the property to which this section applies and calculate taxes as on other property, but if the tax so calculated exceeds the limitation imposed by this section, the tax imposed is the amount of the tax as limited by this section, except as otherwise provided by this section. A school district may not increase the total annual amount of ad valorem tax it imposes on the residence homestead of an individual 65 years of age or older or on the residence homestead of an individual who is disabled, as defined by Section 11.13, above the amount of the tax it imposed in the first tax year in which the individual qualified that residence homestead for the applicable exemption provided by Section 11.13(c) for an individual who is 65 years of age or older or is disabled. If the individual qualified that residence homestead for the exemption after the beginning of that first year and the residence homestead remains eligible for the same exemption for the next year, and if the school district taxes imposed on the residence homestead in the next year are less than the amount of taxes imposed in that first year, a school district may not subsequently increase the total annual amount of ad valorem taxes it imposes on the residence homestead above the amount it imposed in the year immediately following the first year for which the individual qualified that residence homestead for the same exemption, except as provided by Subsection (b).

(g) Except as provided by Subsection (b), if an individual who receives a limitation on tax increases imposed by this section, including a surviving spouse who receives a limitation under Subsection (i), subsequently qualifies a different residence homestead for the same exemption under Section 11.13, a school district may not impose ad valorem taxes on the subsequently qualified homestead in a year in an amount that exceeds the amount of taxes the school district would have imposed on the subsequently qualified homestead in the first year in which the individual receives that same exemption for the subsequently qualified homestead had the limitation on tax increases imposed by this section not been in effect, multiplied by a fraction the numerator of which is the total amount of school district taxes imposed on the former homestead in the last year in which the individual received that same exemption for the former homestead and the denominator of which is the total amount of school district taxes that would have been imposed on the former homestead in the last year in which the individual received that same exemption for the former homestead had the limitation on tax increases imposed by this section not been in effect.

(h) An individual who receives a limitation on tax increases under this section, including a surviving spouse who receives a limitation under Subsection (i), and who subsequently qualifies a different residence homestead for an exemption under Section 11.13, or an agent of the individual, is entitled to receive from the chief appraiser of the appraisal district in which the former homestead was located a written certificate providing the information necessary to determine whether the individual may qualify for that same limitation on the subsequently qualified homestead under Subsection (g) and to calculate the amount of taxes the school district may impose on the subsequently qualified homestead.

## County, Municipal, or Junior College District Tax Ceiling

**Texas Tax Code Section 11.261** — Limitation of **County, Municipal, or Junior College District Tax** on Homesteads of Disabled and Elderly. This section addresses how the **tax ceiling can be transferred** to a new homestead on county, municipal, or junior college district tax.

(a) The tax officials shall appraise the property to which the limitation applies and calculate taxes as on other property, but if the tax so calculated exceeds the limitation provided by this section, the tax imposed is the amount of the tax as limited by this section, except as otherwise provided by this section. The county, municipality, or junior college district may not increase the total annual amount of ad valorem taxes the county, municipality, or junior college district imposes on the residence homestead of a disabled individual or an individual 65 years of age or older above the amount of the taxes the county, municipality, or junior college district imposed on the residence homestead in the first tax year, other than a tax year preceding the tax year in which the county, municipality, or junior college district established the limitation described by Subsection (a), in which the individual qualified that residence homestead for the exemption provided by Section 11.13(c) for a disabled individual or an individual 65 years of age or older. If the individual qualified that residence homestead for the exemption after the beginning of that first year and the residence homestead remains eligible for the exemption for the next year, and if the county, municipal, or junior college district taxes imposed on the residence homestead in the next year are less than the amount of taxes imposed in that first year, a county, municipality, or junior college district may not subsequently increase the total annual amount of ad valorem taxes it imposes on the residence homestead above the amount it imposed on the residence homestead in the year immediately following the first year, other than a tax year preceding the tax year in which the county, municipality, or junior college district established the limitation described by Subsection (a), for which the individual qualified that residence homestead for the exemption.

(g) Except as provided by Subsection (c), if an individual who receives a limitation on county, municipal, or junior college district tax increases provided by this section subsequently qualifies a different residence homestead in the same county, municipality, or junior college district for an exemption under Section 11.13, the county, municipality, or junior college district may not impose ad valorem taxes on the subsequently qualified homestead in a year in an amount that exceeds the amount of taxes the county, municipality, or junior college district would have imposed on the subsequently qualified homestead in the first year in which the individual receives that exemption for the subsequently qualified homestead had the limitation on tax increases provided by this section not been in effect, multiplied by a fraction the numerator of which is the total amount of taxes the county, municipality, or junior college district imposed on the former homestead in the last year in which the individual received that exemption for the former homestead and the denominator of which is the total amount of taxes the county, municipality, or junior college district would have imposed on the former homestead in the last year in which the individual received that exemption for the former homestead had the limitation on tax increases provided by this section not been in effect.

(h) An individual who receives a limitation on county, municipal, or junior college district tax increases under this section and who subsequently qualifies a different residence homestead in the same county, municipality, or junior college district for an exemption under Section 11.13, or an agent of the individual, is entitled to receive from the chief appraiser of the appraisal district in which the former homestead was located a written certificate providing the information necessary to determine whether the individual may qualify for a limitation on the subsequently qualified homestead under Subsection (g) and to calculate the amount of taxes the county, municipality, or junior college district may impose on the subsequently qualified homestead.