



DALLAS CENTRAL APPRAISAL DISTRICT

P.O. Box 560328 Dallas, Texas 75356-0328
(214) 631-1342 or www.dallascad.org

**REQUEST TO TRANSFER TAX CEILING FOR OVER-65/OVER-55
SURVIVING SPOUSE OR DISABLED PERSON**

If you wish to transfer your Over-65/Over-55 Surviving Spouse or Disabled Person ceiling from your previous residence, complete this form and return it to the above address. Once this form has been processed, a certificate will be sent to the appropriate tax office for processing. **Attach current proof of age or the date your disability began.** See enclosed Explanation of Exemptions for acceptable proof of age or disability.

Note: In order to qualify for the Tax Ceiling transfer, you must qualify for an Over-65/Over-55 Surviving Spouse or Disabled Person exemption at your previous residence. If the tax rate has not been set for the current tax year, it will delay the processing of your transfer request. If the tax rate has been set, please allow 30-60 days for processing.

Step 1: Please transfer my Tax Ceiling and exemption from my old property:

Account Number: _____

Owner Name: _____

Old Property Address: _____

Date to transfer my Tax Ceiling and exemption to my new property: _____

Transfer date must be entered above in order to process your request. Please be aware, if the date to transfer your tax ceiling is other than January 1, we must prorate the loss of the Over-65 exemption for the portion of the year based on the transfer date you provide. This action will generate additional tax levy on your previous residence.

If your previous residence is outside Dallas County, please attach a copy of the Ceiling Certificate from the other appraisal district verifying removal of the exemption.

Step 2: Please transfer my Tax Ceiling and exemption to my new property:

Account Number: _____

Owner Name: _____

New Property Address: _____

New appraisal district: _____

New mailing address: _____

Street

City, State, Zip

New daytime phone number: _____

Note: A current Homestead Exemption application must also be completed and forwarded to the above address. This form is available by calling Customer Service at 214-631-0910 or at www.dallascad.org.

Person requesting transfer: _____

Signature

Date

Printed Name

Email Address

EXPLANATION OF EXEMPTIONS

Por favor volte para explicacion en español o hable al 214- 631- 0910.

Homestead Exemptions reduce your taxes. As a property owner, you are entitled to certain exemptions on your homestead. The Dallas Central Appraisal District will process your application as required by law as a public service.

Step 2. If the person who qualifies for an exemption is **not** the sole owner (or married couple or common law, etc.) of the property to which the exemption applies, an application for a residential homestead exemption must be completed by **each owner** of the residence and the ownership percent of interest for each owner must be indicated on the application. For property owned through a beneficial interest in a qualifying trust, **attach** a copy of the agreement or will creating the trust.

Step 3. Types of Exemptions:

General Homestead Exemption. To qualify for this exemption, you must own and reside in your home on January 1 of the tax year application is made. A homestead may include acreage that you use as part of your residence. If you temporarily move away from your home, you still can qualify for this exemption, if you do not establish another principal residence and you intend to return within two years, or if you are a resident of a health facility or in the military. **You may receive only one Homestead Exemption.**

Over-65 or Disabled Person Exemption.

1. To qualify for an Over-65 exemption, you must be at least age 65. This exemption includes a school tax limitation or ceiling. You must submit proof of age. Acceptable proof includes either a copy of the front side of your driver's license or a copy of your birth certificate or any official document reflecting your date of birth. You must apply during the calendar year of your 65th birthday to receive the Over-65 exemption for that tax year.
2. You qualify for a Disabled Person exemption if you are/were under a disability for the purposes of payment of disability benefits under the federal Old Age, Survivor's and Disability Insurance Act OR you met the definition of disabled in that Act. You must submit proof of disability for the Disabled Person exemption. Acceptable proof includes a current statement from the **Social Security Administration (1-800-772-1213)** showing that you are disabled and the **date** on which your disability began, or a current letter of verification from your physician stating that you are disabled, the **date** your disability began, and you are unable to engage in any **substantial gainful work** for a period which has lasted or can be expected to last for a **continuous period of one year or more.**
3. The Over-65 or Disabled Person exemption for school taxes includes a school tax limitation or ceiling. Other types of taxing units (county, city, or special district) have the option to grant a tax limitation on homesteads of homeowners disabled or 65 years of age or older. You may transfer the same percentage of school taxes paid to another qualified homestead in the state. If the county, city or special district grants the limitation, you may transfer the same percentage of taxes paid to another qualified homestead within that same taxing unit.
4. You may **not** claim both an Over-65 and Disabled Person exemption in the same tax year.

Over-55 Surviving Spouse of a Person who received the Over-65 Exemption. You qualify for an extension of the exemption if you are 55 years of age or older on the date your spouse died and your deceased spouse was receiving the Over-65 exemption on this residence homestead or would have qualified for the exemption in the year of the spouse's death. You will not receive the school tax limitation for the Over-65 exemption unless your spouse died on or after December 1, 1997.

A surviving spouse of a person who received a **Disabled Person exemption** or would have qualified for the exemption in the year of the spouse's death will **NOT** receive the school tax limitation for the Disabled Person exemption, unless your spouse died on or after January 1, 2003 and the city or county in which you reside offers the limitation.

Late File: Application should be filed between January 1 and May 1 of the tax year to which the exemption applied. However, you may file a late application no later than one year after the delinquency date for the taxes on your homestead.

Signature Required: The person qualified for the exemption(s) checked must sign the application. If the Chief Appraiser grants your application, you do not have to reapply annually. However, you must reapply if the Chief Appraiser requires you to do so, or if you want the exemption to apply to property not listed on this application. **You must notify the Chief Appraiser in writing, if and when, your right to this exemption ends.** If this application is not approved, you will receive written notification explaining why it was not approved.

Penalties for False Homestead Exemptions: Texas Property Tax Code imposes a penalty of 50 percent for delinquent taxes if a property received an erroneously granted homestead exemption. The penalty does not apply if, at any time before the date the tax becomes delinquent, the owner gives the Chief Appraiser written notice of circumstances that would disqualify the owner for the exemption.

Answering all questions on the application will prevent delay in processing or possible denial of your application. Please attach all requested documentation to your application and mail to the P.O. Box address noted on the top of the application.

**Dallas Central Appraisal District location address:
2949 N. Stemmons Fwy, Dallas TX 75247**