



You may visit the following websites to obtain additional information regarding inherited properties, homestead exemptions, and property taxes:

**Texas Comptroller Website:**

Residence Homestead Exemption  
Form 50- 114  
Residence Homestead Exemption  
Affidavits  
Form 50-114A

**Texas Legislature Online SB 1943**

<https://capitol.texas.gov/tlodocs/86R/analysis/html/SB01943I.htm>

**Texas Law Help**

<https://texaslawhelp.org/article/inherited-homes-homestead-exemptions-and-property-taxes>

**UT At Austin School of Law**

<https://law.utexas.edu/wp-content/uploads/sites/11/2020/08/2020-ECDC-HomesteadAppraisal-Districts.pdf>

## About Us

The primary function of the El Paso Central Appraisal District (EPCAD) is to provide a timely and accurate appraisal roll to the taxing entities of El Paso while providing quality service to the taxpayers of El Paso in the most cost effective manner possible.

The El Paso Central Appraisal District is supported entirely by the participating taxing entities of El Paso County.

The mission of the El Paso Central Appraisal District is to accurately and equitably interpret the market value of all taxable property in El Paso County.

## El Paso Central Appraisal District

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Hours of Operation:

Mon-Fri: 8 a.m. to 5 p.m.



EL PASO CENTRAL  
APPRAISAL DISTRICT

## INHERITED HOMES AND HOMESTEAD EXEMPTIONS

*General Information  
on applying for a  
Residential Homestead Exemption  
for inherited property*

**Dinah L. Kilgore, R.P.A.**  
Executive Director/ Chief Appraiser



## What is an "heir property owner?"

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You are considered to be an heir property owner if you inherited your primary residence homestead by will, transfer on death deed, or intestacy, regardless of whether your ownership interest is recorded in the county's real property records.

## What is intestacy?

Intestacy is the legal process that governs who inherits a home when the homeowner dies without a will or transfer on death deed. With intestacy, the legal title to the deceased person's home passes automatically to his or her children or other relatives under what's called the laws of "intestate succession."

These laws determine who inherits the home and other assets, with the deceased person's spouse and children typically first in line to inherit the home. These relatives automatically become the new owners upon the homeowners' death.

## What are the homestead exemption application requirements for heir property owners?

If you are an heir property owner, in order to qualify for a homestead exemption you must designate on the homestead application form that you are an heir property owner. The Comptroller's homestead exemption application form, Form 50-114, includes a question for this on page one of the form in "Section 3: Property Information."

Since many heir property owners do not have a deed in their name, an heir property owner is required to submit the following documentation to the appraisal district as proof of ownership when applying for a homestead exemption:

- a copy of the prior property owner's death certificate;
- a copy of the property's most recent utility bill;
- a citation of any court record relating to the applicant's ownership of the property (such as a probated will), if available; and
- an affidavit establishing the applicant's ownership of interest in the property (see Form 50-114-A).



## What is the homestead exemption application process when there are multiple heirs?

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Only one heir property owner can submit a homestead exemption application for the property. If you are an heir property owner and have relatives who also inherited the property AND also occupy the property as their principal residence, those relatives must provide an affidavit that authorizes you to submit the application.

The Comptroller has created a simple affidavit for this in Form 50-114-A. See the section titled "Affidavit for Owner Other Than the Applicant that Occupies Heir Property as Principal Residence."

As of 2020, heir property owners can now access 100% of the homestead exemption and related tax protections on their homestead, even when there are co-owners of the property.