

# **Updated Property Tax Information Now Available for Texas Taxpayers**

Property owners have certain rights that may reduce their property taxes.

## **HOMESTEAD EXEMPTION**

A homestead is generally defined as the home and land used as the owner's principal residence on January 1st of the tax year. A homestead exemption reduces the appraised value of the home and, as a result, lowers property taxes. Applications are submitted to the appropriate local county appraisal district.

## **RESIDENCE HOMESTEAD TAX DEFERRAL**

Texas homeowners may postpone paying the currently delinquent property taxes due on the appreciating value of their homes by filing a tax deferral affidavit at their local county appraisal district. This tax relief allows homeowners to pay the property taxes on 105 percent of the preceding year's appraised value of their homestead, plus the taxes on any new improvements to the homestead. The remaining taxes are postponed, but not cancelled, with interest accruing at 8 percent per year.

## **DISABLED PERSONS**

Persons who are disabled under Social Security law are entitled to additional exemptions on their residential homestead. Disabled applicants must apply with the appraisal district and furnish a determination letter from Social Security. Disabled persons now receive all benefits on their home that are available to persons who are over 65 years of age (see next paragraph).

## **PROPERTY TAX DEFERRAL FOR PERSONS AGE 65 OR OLDER OR DISABLED OR DISABLED VETERAN HOMEOWNERS**

Texans who are age 65 or older or disabled, as defined by law, or who qualify for a disabled veteran exemption may postpone paying current and delinquent property taxes on their homes by signing a tax deferral affidavit. Once the affidavit is on file, taxes are deferred, but not cancelled, as long as the owner continues to own and live in the home. Interest continues to accrue at 5 percent per year on the unpaid taxes. You may obtain a deferral affidavit at the appraisal district.

## **PROPERTY TAX EXEMPTIONS FOR DISABLED VETERANS**

The law provides partial exemptions for any property owned by disabled veterans or surviving spouses and surviving children of deceased disabled veterans. Another partial exemption is for homesteads donated to disabled veterans by charitable organizations at no cost or not more than 50 percent of the good faith estimate of the homestead's market value to the disabled veterans and their surviving spouses. The exemption amount is determined according to percentage of service-connected disability. The law also provides a 100 percent homestead exemption for 100 percent disabled veterans and their surviving spouses and surviving spouses of U.S. armed service members killed in action.

## **FIRST RESPONDERS KILLED IN LINE OF DUTY**

The surviving spouse of a first responder who is killed or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead, regardless of the date of the first responder's death if the surviving spouse otherwise meets the qualifications found in Property Tax Code § 11.134.

## **PRODUCTIVITY APPRAISAL – FARM AND RANCH OWNERS**

Property owners who use land for timberland production, agricultural purposes or wildlife management can be granted property tax relief on their land. They may apply to their local county appraisal district for an agricultural appraisal which may result in a lower appraisal of the land based on production, versus market value.

## **BUSINESS PERSONAL PROPERTY OWNERS - RENDERING TAXABLE PROPERTY**

State law now **REQUIRES** the filing of a rendition declaring the tangible business personal property that is used to produce income. Personal property includes inventory and equipment used by a business. Failure to file the rendition with the Appraisal District by the specified date will result in a **10% penalty**. If a fraudulent rendition is filed, a 50% penalty is mandated. A rendition can be obtained from the appraisal district office where the property is located. A 30-day filing extension is available by written request. Owners do not render exempt property such as church or farming equipment.

## **EXEMPTION APPLICATIONS**

Exemption applications for all property tax exemptions including total exemptions for charitable, religious, and other total exemptions may be obtained from an appraisal district nearest you or through the State Comptroller's Office at 1/800-252-9121 (press 2 for the menu and then press 1 to contact the Information Services team) or at their website at <https://comptroller.texas.gov/taxes/property-tax/forms/>

## **PROPERTY TAX EXEMPTIONS**

Non-profit organizations that meet statutory requirements may seek property tax exemptions and must apply to their county appraisal district by a specific date. Businesses that receive tax abatements granted by taxing units; ship inventory out of Texas that may be eligible for the freeport exemption; store certain goods in transit in warehouses that are moved within 175 days; construct, install or acquire pollution control property; own and operate energy storage systems; convert landfill-generated gas; or store offshore drilling equipment while not in use may also be eligible for statutory exemptions.

## **APPRAISAL NOTICES**

Normally, taxpayers receive a notice of appraised value from the appropriate local county appraisal district. The city, county, school districts and other local taxing units will use the appraisal district's value to set property taxes for the coming year.

## **PROPERTY TAXPAYER REMEDIES**

This Comptroller publication explains in detail how to protest a property appraisal, what issues the county appraisal review board (ARB) can consider and what to expect during a protest hearing. The publication also discusses the options of taking a taxpayer's case to district court, the State Office of Administrative Hearings or binding arbitration if the taxpayer is dissatisfied with the outcome of the ARB hearing.

## **NOTICE OF AVAILABILITY OF ELECTRONIC COMMUNICATION**

In appraisal districts located in counties with a population of more than 200,000 or that have authorized electronic communications, and that have implemented a system that allows such communications, chief appraisers and ARBs may communicate electronically through email or other media with property owners or their designated representatives. Written agreements are required for notices and other documents to be delivered electronically instead of mailing.

## **PROTESTING PROPERTY APPRAISAL VALUES**

Property owners who disagree with the appraisal district's appraisal of their property for local taxes or for any other action that adversely affects them may protest their property value to the appraisal district's ARB.

**For more information you may contact:**

**SCURRY COUNTY APPRAISAL DISTRICT  
2612 COLLEGE AVE, SNYDER, TX 79549  
Phone: (325) 573-8549 Fax:(325) 573-8458 Fax  
Chief Appraiser: Jackie Martin  
Email: [scad@scurrytex.com](mailto:scad@scurrytex.com)  
Website: [www.scurrytex.com](http://www.scurrytex.com)**

Or

**PROPERTY TAX ASSISTANCE DIVISION INFORMATION SERVICES  
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS  
<https://comptroller.texas.gov/taxes/property-tax/>**