

January is a busy month at the appraisal district with numerous applications, surveys, and renditions being mailed to property owners. Property inspections are also underway.

**Remember to pay your 2020 property taxes by January 31** to avoid penalties and interest. The Scurry County Tax Assessor-Collector's office is located in the courthouse. To pay online, the appraisal district has a link through our website, [www.scurrytex.com](http://www.scurrytex.com). Your property account screen has a "Pay Taxes" option. If you own property such as real estate, a mobile home, a business, or producing mineral rights, there are property taxes to pay.

January 1 is an important date for property tax purposes. State law requires us to appraise property at its market value as of January 1. We are currently verifying the property details and analyzing the sales for 2020 by neighborhoods and type of property. The land and improvements (structures) are valued and listed separately in the appraisal records. When sales indicate that values are changing in a particular area or neighborhood in comparison to similar properties in other areas, the appraisal district will make an adjustment by using a modifier to reflect price differences for the area.

For homeowners, January 1 determines the ownership eligibility for the Texas Homestead Exemption among other qualifications. There are currently 4,071 qualified homesteads receiving the exemption in Scurry County. There are 7,633 total residential accounts including mobile homes. Be sure to file an application for the exemption if you are a new homeowner. You will appreciate the savings benefit.

2020 was a difficult economic year due to the pandemic and the price of crude oil declining from the previous year. The Texas property tax code requires business owners to provide updated business asset information on the confidential Business Personal Property Rendition form. If your business is in operation January 1, 2021, the rendition form must be completed. If your business closed, please report the date on the form. The mandatory rendition deadline is April 15. Businesses can expect to receive the form in January. There are 1404 business personal property accounts in Scurry County. Business owners must provide asset lists of all business personal property in use January 1 on the rendition form.

After payroll, Texas real estate property taxes are one of the largest expenses for business owners. Business personal property taxes can be just as significant because your company is taxed on the value of business vehicles, inventory, machinery, electronics, furniture, fixtures, and equipment. It is state mandated we put all business personal property on the appraisal roll just as we must include all real estate. Business owners should participate in the process by accurately rendering their asset listing and may provide a proposed value of their business personal property. The property is depreciated from replacement cost new according to the depreciation schedule on our website. There is a 10% penalty for failing to file your rendition by April 15.

Here is what a property owner can expect concerning the property tax process this year:

- Based on the January 1 appraisal date, the appraisal district determines the appraised value, applies appropriate exemptions or special use appraisals, and sends proposed notices of appraised values. All property, including business personal property, are mailed in April and May based on property type.
- You have 30 days from the valuation notice date of mailing to question your value and file a protest with the appraisal district if necessary. The appraisal district will schedule informal meetings and conduct appraisal review board hearings through the summer. During the protest timeframe, the appraisal staff can make changes to our records. After the protest period, the state mandated July 20 certification deadline seriously affects our ability to make changes to the certified appraisal roll.
- The Certified Values are delivered to the taxing units by July 25. By August 7, a postcard will be mailed with the website address to review your estimated taxes and other information. The taxing units will propose and approve their tax rates by the end of September. Tax billing statements are mailed thereafter by the tax assessor/collector's office. Tax payments are due by January 31 of the following year.

If you have questions regarding your property appraisal or the process, please call or come by the appraisal district. The address is 2612 College Avenue. The email is [scad@scurrytex.com](mailto:scad@scurrytex.com) or the phone number is (325) 573-8549.