

Updated Property Tax Information Now Available for Texas Taxpayers

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

HOMESTEAD EXEMPTION

Persons who own and occupy their residence on January 1, 2022, may claim their home as a residential homestead. A homestead is generally defined as the home and land used as the owner's principal residence on Jan. 1 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 local county appraisal district if the homeowner has changed homesteads since January 1, 2021 or has become eligible for a new homestead exemption.

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. Homeowners can apply for the deferral by completing an application.

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).

PERSONS OVER 65 YEARS OF AGE OR DISABLED OR DISABLED VETERAN HOMEOWNERS

Persons who are over 65 years of age or disabled, as defined by law, or who qualify for a disabled veteran exemption may file for additional exemptions and a freeze tax ceiling on school taxes for their residential homestead, if they become 65 or disabled prior to or during 2022. Over-65 or disabled persons should apply for this exemption at their appraisal district office. Over-65 or disabled persons are also eligible to 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, if the owner continues to own and live in the home. The taxes continue to accrue during the deferral along with an interest rate of 5% annually, and no attempt will be made to force payment during the deferral. Details and applications may be obtained from any appraisal district or the State Comptroller.

PROPERTY TAX EXEMPTIONS FOR DISABLED VETERANS

Persons who have been declared disabled by the Veteran's Administration (VA), surviving spouses and surviving children of deceased disabled veterans are eligible for partial exemptions on property they own. The declaration letter from VA is mailed annually, but the appraisal district only needs a copy in the first year of eligibility or if the percentage of disability change. Veterans that first qualify for a 100% homestead exemption are not required to file an annual declaration letter after the first year. The law allows partial exemption for homesteads donated to disabled veterans or surviving spouses by charitable organizations at no cost or not more than 50 percent of the good faith estimate of the homestead's market value. The amount of exemption is equal to the disabled veteran's disability rating. The law also provides a 100% exemption for 100% disabled veterans and their surviving spouses, as well as surviving spouses of U.S. armed service members killed or fatally injured in the line of duty. Disabled Veterans are also eligible to postpone paying current and delinquent property taxes on their homes by signing a tax deferral affidavit. The taxes continue to accrue during the deferral along with an interest rate of 5% annually, and no attempt will be made to force payment during the deferral. Details and applications may be obtained from any appraisal district or the State Comptroller.

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.

AGRICULTURAL PRODUCTIVITY APPRAISAL – FARM AND RANCH OWNERS

Property owners who use land for timberland production, agricultural purposes or wildlife management may be entitled to receive an appraisal determined by property use or income to the property versus market value. Productivity value appraisal provides tax relief on their land and is available to farms and ranches commercially raising crops or livestock or used as a wildlife habitat granted under State guidelines. An application for agricultural use value and additional

information is available from your appraisal district. Refiling an application is only necessary if requested to do so by the Chief Appraiser.

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 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 property 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/>

GENERAL PROPERTY TAX EXEMPTION

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 hospital district use the appraisal district's value to set property taxes for the coming year.

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.

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 option to request limited binding arbitration to compel the ARB or chief appraiser to comply with a procedural requirement and 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.

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.

INFORMAL MEETINGS

Property can request an informal meeting with appraisal district staff to try and resolve their disputes prior to attending ARB hearings.

For more information you may contact:

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

Or

PROPERTY TAX ASSISTANCE DIVISION INFORMATION SERVICES
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS
(800) 252-9121 Ext 2 or www.window.state.tx.us/taxinfo/proptax/