

The Scurry County Appraisal District wants you to know it is time to file your Business Personal Property Rendition, Homestead Application, and 1D1 Agricultural Appraisal Application. Applications are on our website, www.scurrytex.com, under **Online Forms** on the homepage.

The important dates and notes to remember for a property or business owner:

- April 17 – Deadline for **Business Personal Property Rendition** forms
- May 1 - Deadline for **1D1 Agricultural Use Appraisal applications** and **Homestead applications**.
- April and May – Notices of appraised value are mailed in groups throughout April and May.

For homeowners, ownership before or during 2023 determines eligibility for the Homestead Exemption, among other qualifications. It reduces the property taxes a homeowner must pay by exempting part of the home's value from taxation for various taxing units. It also limits the amount your appraised value can increase to 10% annually unless an addition is made to the property. Commonly referred to as a "homestead cap," it does not take effect until the second full year that you qualify for a homestead exemption.

Although you can claim only one property as a homestead, a new law in 2022 allowed property owners to claim a prorated general residence homestead exemption on property that becomes their principal residence during the year. Previously, property owners could only claim this exemption if they owned and lived in the home as of January 1.

To file for your homestead exemption, provide SCAD with a copy of your Texas driver's license or Texas ID card with a picture ID and a completed application. The address on the license or ID card must match the physical address of the residence. The completed application and required documentation are due **May 1** since April 30 falls on the weekend. File an application for the exemption if you are a new homeowner. You will appreciate the savings benefit.

Landowners that received Form 50-129 Application for 1D1 Agricultural Use Appraisal from the Scurry County Appraisal District must return the completed application on or before **May 1**. (Texas Property Tax Code 23.54d). The applications were mailed in January. Wildlife Management may be a consideration if the property has been in agriculture production previously and the owner no longer qualifies based on the agricultural production standards. Wildlife Management qualification allows the Special Use Appraisal benefits to remain.

Business owners must provide updated 2023 information on the confidential Business Personal Property Rendition form. If your business was in operation on January 1, 2023, the rendition form must be completed. The mandatory rendition deadline is April 15. Businesses on last year's tax roll can expect to receive the rendition form in January. Business owners must provide lists of all business personal property in use on January 1. 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 can and should participate in the process by accurately rendering their business personal property. The property is depreciated according to the depreciation schedule on our website. There is a 10% penalty for failing to file your rendition by **April 17**.

If you have questions or concerns regarding your property appraisal or the process, please call or come by the appraisal district. We are happy to help with education and assistance with any of our forms. The office location and mailing address are 2612 College Avenue, Snyder, Texas, 79549. The email is scad@scurrytex.comm, and the phone number is (325) 573-8549.