

April 30, 2014

Updated Property Tax Information Now Available for Texas Taxpayers

(MARSHALL, TX) — New and updated property tax information has just been compiled by Harrison Central Appraisal District and is available now to assist taxpayers. This property tax information is current and covers a wide range of topics, such as taxpayer remedies, exemptions and appraisals, and is of value to select groups, such as disabled veterans and persons who are age 65 or older.

This includes information about the following programs.

- **Property Tax Exemptions for Disabled Veterans** - The law provides partial exemptions for any property owned by veterans who are disabled, spouses and survivors of deceased disabled veterans. This includes homesteads donated to disabled veterans by charitable organizations at no cost to the disabled veterans. The amount of exemption is determined according to percentage of service-connected disability. The law also provides a 100 percent exemption for 100 percent disabled veterans and their surviving spouses, beginning in 2009, and for surviving spouses of U.S. armed service members killed in action.
- **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; own and operate energy storage systems; or store offshore drilling equipment while not in use may also be eligible for statutory exemptions.
- **Rendering Taxable Property** - If a business owns tangible personal property that is used to produce income, the business must file a rendition with its local county appraisal district by a specified date. Personal property includes inventory and equipment used by a business. Owners do not have to render exempt property such as church property or an agriculture producer’s equipment used for farming.
- **Appraisal Notices** – If a taxpayer’s property value increased in the last year, the Texas taxpayer will 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 option 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.

- **Homestead Exemptions** – 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 appropriate local county appraisal district.
- **Productivity Appraisal** – Property owners who use land for timber land 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 how much the taxpayer produces, versus what the land would sell for in the open market.
- **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.
- **Property Tax Deferral for Persons Age 65 or Older or Disabled Homeowners** – Texans who are age 65 or older or disabled, as defined by law, 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 on unpaid taxes. You may obtain a deferral affidavit at the appraisal district.
- **Notice of Availability of Electronic Communication** – In appraisal districts located in counties with more than 200,000 populations 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 in place 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 about these programs, contact Harrison Central Appraisal District at 903-935-1991. Information is also available on the Comptroller’s Property Tax Assistance Division’s website at www.window.state.tx.us/taxinfo/proptax/.