

ATTENTION PROPERTY OWNERS

Property owners have certain rights that may reduce their property tax burden.

HOMEOWNERS

Persons who owned and occupied the residence on January 1 of this year, may claim their home as a residential homestead. A property owner who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification of the exemption, if the previous owner did not receive the same exemption for the tax year. An individual is entitled to defer the portion of the appraised value of property they own and occupy as their residence homestead that exceeds the sum of 105 percent of the appraised value of the property for the preceding year. Although the tax collection is deferred, interest continues to run on the unpaid portion of tax at a rate of 5% per year, and the deferred tax remains a lien on the property. A copy of a current driver's license must accompany the application. Other documentation may be required.

PERSONS WHO ARE OVER 65 YEARS OF AGE OR DISABLED

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 age 65 or over. You cannot claim an age 65 or older exemption if you claim this exemption but may choose either. Persons age 65 or older or disabled persons may qualify immediately for additional exemptions and a ceiling on school taxes for their residential homestead if they became 65 in the previous year or will become 65 at any time during this year. Persons 65 or over should contact their local appraisal district office to ensure the district has the information needed to apply the exemption. Persons 65 or over are also eligible to defer paying the tax on their residential homestead if they wish. The taxes continue to accrue during the deferral along with an interest rate of five percent annually, but no attempt will be made to force payment during the deferral. Details and an application may be obtained from your local appraisal district or the State Comptroller.

PARTIAL DISABLED VETERANS

The law provides partial exemptions for **any one property** owned by veterans who are disabled, spouses and survivors of deceased disabled veterans and spouses, survivors of military personnel who died on active duty or who died as a result of a qualifying condition or disease. The amount of exemption is determined according to percentage of service-connected disability. The declaration letter from the VA is mailed annually, but the appraisal district only needs a copy in the first year of eligibility or if the percentage of disability changes. The applicant must be a Texas resident.

100% RESIDENCE HOMESTEAD EXEMPTION FOR DISABLED VETERANS

Disabled veterans who receive from the U S Department of Veterans Affairs 100% disability compensation due to a service-connected disability **and** a rating of 100% disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the veteran's residence homestead. This benefit may pass to the qualified surviving spouse upon the veteran's death.

FARM AND RANCH OWNERS

Farmers and ranchers may be eligible for property tax relief on their land. They may apply for agricultural productivity appraisal (1-d) or open space valuation (1-d-1), a lower appraisal of their land based on what it will produce, rather than what it would sell for on the open market. The law also allows a property owner to use land for wildlife management and still receive the special appraisal, if the land qualified for agriculture use in the preceding year. Owners of land qualified as 1-d-1 need not reapply in later years unless requested to do so by the chief appraiser. Contact your local appraisal district for more information and application forms.

EXEMPTION APPLICATIONS

Exemption applications for all property tax exemptions including total exemptions for charitable, religious, and other total exemptions may be obtained from your local appraisal district or at <https://comptroller.texas.gov/taxes/property-tax/forms/>

BUSINESS PERSONAL PROPERTY OWNERS

State law **requires** the filing of a rendition declaring the types of business personal property a person or company owns. Failure to file the rendition will result in a 10% penalty. If a fraudulent rendition is filed, a 50% penalty is mandated. A rendition form can be obtained from the appraisal district office where the property is located. Filing deadline is April 15th. A 30-day filing extension is available upon written request.

NOTICE OF AVAILABILITY OF ELECTRONIC COMMUNICATIONS

Property owner or a person designated by a property owner may enter into a written agreement with the Chief Appraiser for the delivery of communications outlined in the Texas Property Tax Code electronically. The Chief Appraiser may select the medium, format, content, and method from those prescribed by the Comptroller.

This is a public service announcement by the following appraisal district:

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