

ATTENTION PROPERTY OWNERS

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

HOMEOWNERS

Persons who own their residence on January 1, 2021, may claim their home as a residential homestead. The filing of this document is only necessary if the homeowner has changed homesteads since January 1, 2020, the appraisal district has requested an updated application, or the owner has become eligible for additional exemptions since last year. A copy of a current driver's license must accompany the application. Homeowners may also defer the portion of the tax on their residence homestead if the value of the home was raised more than 5% above the previous year. Although the tax collection is deferred, interest continues to run on the unpaid portion of tax at a rate of 8% per annum and the deferred tax remains a lien on the property. To apply for the deferral, the owner should contact the appraisal district which appraised the property in question and complete 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 receive all benefits on their home that are available to over 65 persons (see below)

PERSONS WHO ARE OVER 65 YEARS OF AGE-EXEMPTIONS AND DEFERRAL

Persons who are over 65 years of age or disabled persons may file for additional exemptions and a ceiling on school taxes for their residential homestead if they became 65 during 2020 or will be 65 during 2021. Over-65 persons should apply for this exemption at the appraisal district office in their county. Over-65 persons are also eligible to defer paying the tax on their residential homestead if they wish. The taxes continue to accrue during the deferral plus interest, but no attempt will be made to force payment during the deferral. Details and an application may be obtained from any appraisal district or the State Comptroller.

DISABLED VETERANS

Persons who have been declared disabled by the Veteran's Administration are eligible for additional 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 changes. In certain situations where the disabled vet is 100% disabled and unemployable, their homestead can be completely exempt. An annual reapplication for the 100% exemption may be required by the Chief Appraiser.

FARM AND RANCH OWNERS

Farmers and ranchers may be entitled to receive an alternate method of appraisal determined by the farm income to the property. This method is available to farms and ranches commercially raising crops or livestock or which are used as a wildlife habitat under State guidelines. An application for agricultural use value and additional information is available from your appraisal district. Re-filing is only necessary if requested to do so by the Chief Appraiser.

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 or from their website at <http://www.window.state.tx.us/taxinfo/taxforms/02-forms.html>

BUSINESS PERSONAL PROPERTY OWNERS

State law now **requires** the filing of a rendition declaring what types of business personal property that 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 can be obtained from the appraisal district office where the property is located. Deadline-April 15. A 30 day filing extension is available by written request.

AVAILABILITY OF ELECTRONIC COMMUNICATIONS

Taxpayers may receive certain notices required by law from the local appraisal district in electronic format. Written agreements with the county appraisal district must be entered first, ensuring what electronic means of delivery are acceptable. If you are interested in receiving communications in electronic format, you should contact your local appraisal district to receive a form requesting electronic communications and how that communication should be transmitted.

PROTESTING PROPERTY VALUE

Taxpayers whose property value increases by at least \$1000 will be mailed a reappraisal notice stating the proposed value. The taxpayer may file a protest of the value change by completing the protest form that will be included in the notice. An informal hearing will be available to taxpayers, and if not satisfied, the taxpayer may have a formal hearing before the Swisher County Appraisal Review Board. Depending on the pandemic situation, the hearings may be via phone or electronic medium.

If you have questions about any of these topics, please contact the Swisher County Appraisal District at (806) 995-4118. Other information may also be available on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/

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