

ATTENTION PROPERTY OWNERS

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

HOMEOWNERS

Persons who own their residence on January 1, 2020, 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, 2019, or has become eligible for additional exemptions since last year. An heir property owner who qualifies their property as the owner's residence homestead under Tax Code Chapter 11, is considered the sole owner of the property for the purposes of this exemption. 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. To apply for a homestead on a manufactured home, a copy of the title in the name of the owner must be attached. Persons filing for the Homestead exemption must present a copy of a valid Texas Driver's License or ID Card that reflects the address of the property that you are filing homestead on.

DISABLED PERSONS

Persons who are 100% disabled based on the definition under the Federal Old-Age, Survivors, and Disability Insurance (SS Benefit) may qualify for additional savings on their residential homestead. You cannot receive both the Disability and Age 65 or Older Exemption. This exemption requires additional documentation. 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

Persons who are over 65 years of age or disabled may file for additional exemptions and a ceiling on school taxes for their residential homestead. Over-65 persons should apply for this exemption at the appraisal district office in their area. 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 along with an interest rate of 8% annually, 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 while on active duty by the Veteran's Administration, spouses and survivors of deceased disabled veterans are eligible for additional exemptions on property they own. The amount of the exemption is determined according to the percentage of service-connected disability. The law provides a 100% exemption for 100% disabled veterans and their surviving spouses. Surviving spouses of U.S. armed services members killed in action may also qualify. 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.

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, livestock or 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, you have changed usage from the previous year, or you are a new owner.**

EXEMPTION APPLICATIONS

Exemption applications for all property tax exemptions including total exemptions for charitable and religious organizations. As well as partial exemptions for historical, abatement, freeport, pollution control and other exemptions may be obtained from an appraisal district nearest you or through the State Comptroller's Office at www.window.state.tx.us/taxinfo/proptax/

TAX DEFERRAL

Texans aged 65 or older, who are disabled, or have qualified for a disabled veteran exemption may postpone paying delinquent and current property taxes on their homes. They may take advantage of a tax option called "tax deferral" by signing an affidavit at the appraisal district. Tax deferral only postpones paying delinquent taxes on the home; it does not cancel them. During the deferral time, taxes and interest of 5% per year continue to add up. When the qualified homeowner or surviving spouse no longer owns and lives in the home, the taxes become due. If taxes are not paid, taxing units can then sue to collect all the deferred taxes and interest.

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 penalty of 10% of taxes due. 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 to file is April 1st**. A 30-day filing extension is available by written request.

PROPERTY TAXPAYER REMEDIES

This Texas Comptroller publication is available at the Appraisal District Office or the Texas Comptroller website: www.comptroller.texas.gov

This is a public service announcement from:
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