

For Immediate Release

2-2-23

By Jo Ann Hohertz, R.P.A., C.C.A., Chief Appraiser

Comanche Central Appraisal District (CCAD) would like to remind taxpayers of **2 SCAMS**.

1. You may receive a letter from a company wanting to charge \$45 to help file a Homestead. **This is a FREE service** available at the CCAD office all you need is your driver's license and the address on driver's license must match the property address.
2. You may receive a letter from a company wanting to charge \$86 for a current grant deed and property assessment profile. This is information that is available at the county clerk's office, county tax office and the CCAD office. Check with each office for the charges associated with obtaining this information.

New & updated property tax information & upcoming deadlines for all taxpayers:

"Whether you are a homeowner, business owner, disabled veteran or property owner, it's important you know your rights concerning the property tax laws." This includes a wide range of information about the following programs:

RENDITIONS are the forms for business owners to record an opinion of their tangible personal property used to produce income and are **required by state law**. The appraisal district uses this information to appraise business personal property fairly and accurately on taxable inventory, furniture and fixtures, machinery and equipment, vehicles and other property owned or managed as of January 1.

If you closed a business in 2022, please contact our office and let us know. ALL renditions in Comanche County are due by April 17th. Business owners who need more time may file a written request before the April 17th deadline for an extension to May 15th. A 10% penalty enacted by the Legislature will be imposed if you fail to timely file a rendition.

FARMERS and RANCHERS may be eligible for property relief on their land by filing for agricultural productivity appraisal, a lower appraisal of land based on production rather than what it would sell for. Rural property owners must prove use for 5 of the 7 preceding years and meet the degree of intensity accepted in this area. The law also allows an owner to use land for wildlife management and receive this special appraisal, **if** the land qualified for agricultural use in the preceding year. Land under wildlife must meet acreage size requirements, special use qualifications and be inspected by an appraiser before granted.

HOMEOWNERS can reduce tax liability by taking advantage of homestead exemptions offered by the taxing units. A homestead is generally the house and land used as the owner's primary residence on Jan. 1 of the tax year. **Homestead exemptions reduce the appraised value of your home based on the exemption:** school, county, over 65, disabled, local option, surviving spouse of member of the U.S. Army killed in action, surviving spouse of 1st responder killed in line of duty, disabled veteran and 100% disabled veteran.

Persons, who **purchased their home after January 1st** and the home purchased does not have an existing homestead from the prior owner, may receive a prorated homestead.

Over 65 or disabled - A tax freeze, or ceiling, is a benefit for homeowners when they turn 65 or become disabled. The homeowner's school property taxes cannot increase above the

ceiling, unless the homeowner improves or adds to the house. If you turn 65 this year or know someone who will, please remind them to contact our office.

Heir property homestead - Owned by 1 or more persons and 1 claims property as homestead. Requires ownership affidavit, prior owners' death certificate and most current utility bill in addition to copy of the applicant's driver's license or state-issued identification card. **The address on the id must be the same as the address for which the exemption is being sought.**

Deferral - A special form of tax relief for **HOMEOWNERS OVER 65** or who are **DISABLED** is a Tax Deferral. The owner must file a tax deferral affidavit which postpones the taxes as long as the owner continues to own and live in the home. The owner will not lose the homestead because of delinquent taxes. Taxes continue to add up, along with 5% interest per year and all deferred taxes and interest become due when the homeowner or surviving spouse no longer own and live in the home.

Deferral on Appreciating Value - Another special form of tax relief for Texas homeowners is a residence homestead Tax Deferral on Appreciating Value. Homeowners may postpone paying the currently delinquent property taxes due on the Appreciating Value of their homestead by filling a TAX DEFERRAL affidavit. This allows homeowners to pay the property taxes on 105% of the preceding year's appraised value of their homestead, plus the taxes on any new improvements. The remaining taxes are postponed, not cancelled, with interest accruing at 8 percent per year.

Disabled Veterans - The law provides **partial exemptions** for any property owned by disabled veterans or surviving spouses and surviving children of deceased disabled veterans. **Another partial exemption** is for homesteads donated to disabled veterans by charitable organizations at no cost or not more than 50 percent of the good faith estimate of the homestead's market value to disabled veterans and their surviving spouses. The exemption amount is determined according to percentage of service-connected disability. The law also provides a **100 percent homestead exemption** for 100 percent disabled veterans and their surviving spouses, surviving spouses of U.S. armed service members killed or fatally injured in the line of duty.

Surviving Spouse of First Responder- The law provides surviving spouse of first responder killed in the line of duty 100 percent homestead exemption on their residence homestead if the surviving spouse has not remarried since death of first responder.

Legislation requires homeowners to provide proof of residency for a Homestead application. **ALL homestead applications must have a copy of the applicant's driver's license or state-issued identification card. The address on the id must be the same as the address for which the exemption is being sought.**

PROTESTING PROPERTY VALUE

Taxpayers whose 2023 property value increases by at least \$1000 will be mailed an Appraisal notice stating the proposed value in MAY. The taxpayer may file a protest of the value change by completing the protest form that will be included with the notice. An informal hearing will be available to taxpayers, and if not satisfied, the taxpayer may have a formal hearing before the Comanche County Appraisal Review Board.

■ **Business Renditions are due by April 17th**

■ **Homestead Exemption Applications, Agricultural Applications, Wildlife Management Plans & Wildlife Annual Reports are due before May 1**

■ Non-profits, Tax Abatements, “Freeport”, and Pollution Control Exemptions are due before May 1

The Public Service Ads published in this paper on page **Editor enter page #** give more information on “**RENDERING**”, “**PRODUCTIVITY**” and “**HOMESTEADS**”. If you want to check the status of your property you can do so by visiting our website property search or calling CCAD. y.

We will continue to do our best for the citizens of Comanche County within the confines of the law. If you need assistance please contact:

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