

ATTENTION PROPERTY OWNERS

Property owners have certain rights that may reduce their property taxes.

HOMEOWNERS

An adult who owns and occupies their residence may claim their home as a residential homestead. A homestead exemption reduces the appraised value of the home and, as a result, lowers property taxes. Filing a homestead application is necessary if the homeowner has changed homesteads or has become eligible for a new homestead exemption. Homeowners may also defer the portion of the tax on their residence homestead if the value of the home has increased more than 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 (TPTC § 33.065).

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 now receive all benefits on their home that are available to persons who are over 65 years of age (see next paragraph).

PERSONS WHO ARE OVER 65 YEARS OF AGE

Individuals who are 65 years of age or older or have a disability may be eligible for additional exemptions and a freeze on the tax ceiling for their residential homestead, provided they reach the 65-year mark or become disabled prior to or during the current tax year. Over-65 or disabled persons should apply for this exemption at the appraisal district office in their area. Over-65 or disabled persons are also eligible to postpone paying current and delinquent property taxes on their homes by signing a tax deferral affidavit. The taxes continue to accrue during the deferral, along with an annual interest rate of 5%, and no attempt will be made to force payment during the deferral. Details and applications may be obtained from any appraisal district or the State Comptroller.

DISABLED VETERANS

Persons who have been declared disabled by the Veterans Administration (VA) 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. Veterans who first qualify for a 100% homestead exemption are not required to file an annual declaration letter after the first year. The law allows a partial exemption for homesteads donated to disabled veterans or surviving spouses by charitable organizations at no cost or not more than 50 percent of the good faith estimate of the homestead's market value. The amount of exemption is equal to the disabled veteran's disability rating. The law also provides a 100% exemption for 100% disabled veterans and their surviving spouses, as well as surviving spouses of U.S. armed service members killed in action. Disabled Veterans are also eligible to postpone paying current and delinquent property taxes on their homes by signing a tax deferral affidavit. The taxes continue to accrue during the deferral, along with an annual interest rate of 5%, and no attempt will be made to force payment during the deferral. Details and applications may be obtained from any appraisal district or the State Comptroller.

FIRST RESPONDERS KILLED IN LINE OF DUTY

The surviving spouse of a first responder who is killed or fatally injured in the line of duty is entitled to an exemption from taxation of the total appraised value of the surviving spouse's residence homestead, regardless of the date of the first responder's death if the surviving spouse otherwise meets the qualifications found in Texas Property Tax Code § 11.134.

GENERAL PROPERTY TAX EXEMPTION

Non-profit organizations that meet statutory requirements may be eligible for property tax exemptions and must apply to their county appraisal district by a specific deadline. Businesses that receive tax abatements granted by taxing units, ship inventory out of Texas that may be eligible for the freeport exemption; construct, install, or acquire pollution control property, own and operate energy storage systems, convert landfill-generated gas, or store offshore drilling equipment while not in use, may also be eligible for statutory exemptions.

PRODUCTIVITY APPRAISAL – FARM AND RANCH OWNERS

Property owners who use their land for agricultural purposes or wildlife management may be entitled to receive an appraisal based on the property's use or income. Productivity value appraisal is available to farms and ranches that commercially raise crops or livestock, or maintain wildlife habitats, provided under State guidelines. An application for agricultural use value, along with additional information, is available from your appraisal district. The Chief Appraiser may request the property owner to refile an application.

BUSINESS PERSONAL PROPERTY OWNERS

State law **requires** the filing of a rendition declaring what types of business personal property that a person or company owns. Personal property includes inventory and equipment used by a business. 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. A 30-day filing extension is available by written request.

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 (press 2 for the menu and then press 1 to contact the Information Services team) or at their website at <https://comptroller.texas.gov/taxes/property-tax/forms/>

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 that the electronic means of delivery are acceptable. If you are interested in receiving communications in electronic format, please contact your local appraisal district to obtain a form requesting electronic communications and to determine how they should be transmitted.

For more information about property owner rights, contact the Appraisal District in your County:

Comanche Central Appraisal District
8 Huett Circle
Comanche, TX 76442
(325) 356-5253