

# PROPERTY TAX BENEFITS AND INFORMATION

## HOMESTEAD EXEMPTIONS

The Texas Legislature and many local government entities have allowed for part of the value of a homestead to be exempt from taxation. If you have a homestead exemption there is no need to re-apply unless the appraisal district has requested an updated application. However, if you have purchased and occupied a different home on or before January 1, 2018 you will need to file for this exemption. You may claim only one homestead, which must be used as your primary residence. In order to complete the application, you will need to bring a copy of your driver's license or state-issued personal identification certificate. The address listed on your driver's license or state-issued personal identification certificate must correspond to the address of the property for which an exemption is claimed in this application. The deadline for filing is April 30, 2018.

## DISABLED VETERAN'S EXEMPTION

A Disabled Veteran Exemption is available to disabled veterans. The amount of the exemption depends on the veteran's disability rating and ranges from \$5,000 to \$12,000. This exemption is not required to be on your residence homestead, however, it may be applied to only one property you own in the State of Texas and you must be a Texas resident. This includes homesteads donated to disabled veterans by charitable organizations at no cost to the disabled veterans. The amount of exemption is determined according to percentage of service-connected disability.

## DISABLED VETERAN'S HOMESTEAD EXEMPTION

The total appraised value of the residence homestead of Texas Veterans who are being compensated at a 100% disability rating and have received a 100% disability rating or are considered unemployable by the U.S. Department of Veterans Affairs are totally exempt. This exemption must be filed by April 30, 2018, and a copy of your current award letter will be required. The surviving spouse of a qualifying 100% or unemployable disabled veteran may also qualify.

## OVER-65 AND DISABLED HOMEOWNERS

The Texas Legislature allows many local government entities to grant substantial tax relief for homeowners who are over 65 or disabled. A minimum of \$10,000 value exemption is available from all school districts for the 65 or older exemption or disabled person. In addition, homeowners who are 65 or older or disabled may establish a school tax ceiling. A homeowner is not eligible for both the 65 or older and a disability exemption. The deadline for filing is April 30, 2018.

## SPECIAL EXEMPTIONS

Tax relief is also available to a variety of organizations in the form of a total exemption of their real and personal property for property tax purposes. Organizations that may be entitled to an exemption include non-profit cemeteries, charitable organizations, youth, spiritual, mental and physical development associations, religious organizations, veteran's organizations; schools and others outlined in the Texas Tax Code. There are strict guidelines for qualifying for these exemptions, and the qualifications vary according to the type of exemption you are applying for. Some exemptions require an annual application with the appraisal district, while others, once granted, need not be reapplied for unless requested by the appraisal district. The deadline for these exemptions is April 30, 2018.

## AGRICULTURAL-USE SPECIAL APPRAISAL-PRODUCTIVITY VALUE

Landowners who are using their land for production of food, fiber or wildlife management may be entitled to receive a special appraisal on their land which is based on agriculture production. The land must have been utilized for farming or ranching for five of the last seven years, and be currently devoted to agricultural use. In addition, the property will need to meet the degree of intensity standards established for Guadalupe County. If you have any questions on the application process or rollback provisions contact the Agricultural Department at the phone number listed below. The deadline for filing is April 30, 2018.

## REPORT OF DECREASED VALUE

This application reports property owned on January 1 of the year in which the report is filed. If you believe the property's appraised value (REAL OR PERSONAL) decreased during the preceding tax year for any reason other than normal depreciation, you must file this completed form after January 1 and not later than April 15, 2018.

## RENDITIONS

All property owners have the right to render their property to the appraisal district. A rendition is a written document stating the name and address of the owner, the legal description of the property and, may contain an estimate of the value. All business owners are required by law to submit a rendition and report business personal property that is used in their business to the appraisal district. Renditions are to be submitted to the appraisal district after January 1 and not later than April 1st. The appraisal district uses the information provided to appraise the property for taxation. If a business owner fails to file a Business Personal Property Rendition before the deadline or files an incomplete or false rendition, the business could be assessed a 10% to 50% penalty on the amount of the taxes ultimately imposed on the property. The deadline for filing is April 1, 2018.

## HOMEOWNERS HAVE OPTIONS FOR PROPERTY TAXES FOR APPRECIATING HOME VALUES TAX DEFERRAL

Texas homeowners may postpone paying the currently delinquent property taxes due on the appreciating value of their homestead property by taking advantage of the "Residence Homestead Tax Deferral" and filing a tax deferral affidavit at the Guadalupe Appraisal District. If you are 65 years of age or older, disabled or a disabled veteran, and you are unable to pay your property taxes on your homestead you may be able to defer payment.

## PERSONAL AND BUSINESS USE VEHICLE EXEMPTION

Individuals that use their vehicle for income producing and personal non-income producing activities may qualify for this exemption. This exemption allows only one vehicle per Sec. 11.254 Tx. Tax Code. This exemption does not apply to vehicles used to transport passengers for hire. An application must be submitted to the appraisal district after January 1<sup>st</sup> and no later than April 30<sup>th</sup> of the year for which you are requesting the exemption. A reapplication may be required if requested by the appraisal district or if a different vehicle is acquired.

## "FREEPORT" EXEMPTIONS

All business inventories which are held in the State of Texas for no more than 175 days may qualify for this exemption, and is a local option exemption determined by the taxing jurisdictions. If you own a business and feel you may qualify for this exemption contact the Business Personal Property Department at the phone number listed below.

## ELECTRONIC COMMUNICATION

In appraisal districts located in counties of more than 200,000 in population or that have authorized electronic communications, and that have implemented a system that allows such communications, chief appraisers and A.R.B.'s may communicate electronically through email or other media with property owners or their designated representatives. Written agreements are required for notices and other documents to be delivered electronically in place of mailing.

## APPRAISAL NOTICES

If a taxpayer's property value increased in the last year by \$1,000 or more, the taxpayer will be sent a notice of appraised value from the appropriate appraisal district. The city, county, school districts and other local taxing units will use the appraisal district's value to set property taxes for the coming year.

## PROPERTY TAXPAYER REMEDIES

This Comptroller publication explains in detail how to protest a property appraisal, what issues the county appraisal review board (A.R.B.) can consider and what to expect during a protest hearing. The publication also discusses the options of taking a taxpayer's case to district court, the State Office of Administrative Hearings or binding arbitration if the taxpayer is dissatisfied with the outcome of the A.R.B. hearing.

*For further detail regarding any of the above information including application or form availability, please contact the Guadalupe Appraisal District, 3000 N. Austin Street, Seguin, Texas 78155, Phone 830.303.3313/Fax 830.372.2874/ or online @ [www.guadalupead.org](http://www.guadalupead.org).*