

# ATTENTION PROPERTY OWNERS

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

## HOMESTEAD EXEMPTION

A homestead is generally defined as the home and land used as the owner's principal residence on Jan. 1 of the tax year. A person who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification for the exemption if the preceding owner did not receive the same exemption for that tax year. A homestead exemption reduces the appraised value of the home and, as a result, lowers property taxes. Applications are submitted to the Brazos CAD.

## PERSONS WHO ARE OVER 65 YEARS OF AGE

Persons who are over 65 years of age may file for additional exemptions for their residential homestead if they become 65 during this year. Persons over 65 should apply for this exemption at the Brazos CAD office. If applicable, a ceiling on school, county, and certain city and special districts homestead taxes will be established in the first year of qualification.

## 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 some of the same tax benefits on their home that are available to over 65 persons.

## DISABLED VETERANS

The law provides partial exemptions for any property owned by disabled veterans, 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% of the good faith estimate of the homestead's market value to the disabled veterans and their surviving spouses. The exemption amount is determined according to the percentage of service-connected disability. The law also provides a 100% homestead exemption for 100% disabled veterans and their surviving spouses and surviving spouses of U.S. armed service members killed or fatally injured in the line of duty if the surviving spouse has not remarried since the armed service member's death.

## PROPERTY TAX DEFERRAL FOR PERSONS

### AGE 65 OR OLDER, DISABLED OR DISABLED VETERAN HOMEOWNERS

Texans who are age 65 or older or disabled, as defined by law, or who qualify for a disabled veteran exemption may postpone paying current and delinquent property taxes on their homes by signing a tax deferral affidavit. Once the affidavit is on file, taxes are deferred, but not cancelled, as long as the owner continues to own and live in the home. Interest continues to accrue at 5% per year on the unpaid taxes. A deferral affidavit can be obtained from Brazos CAD.

## RESIDENCE HOMESTEAD TAX DEFERRAL

Texas homeowners may postpone paying the currently delinquent property taxes due on the appreciating value of their homes by filing a tax deferral affidavit at their local appraisal district. This tax relief allows homeowners to pay the property taxes on 105 percent of the preceding year's appraised value of their homestead, plus the taxes on any new improvements to the homestead. The deferral postpones the remaining taxes, with interest accruing at 8% per year, but does not cancel them.

## SURVIVING SPOUSE OF FIRST RESPONDER

The eligible surviving spouse of a first responder killed in the line of duty is allowed a total (100%) tax exemption on his or her residence homestead if the surviving spouse has not remarried since the death of the first responder.

## PROPERTY TAX EXEMPTIONS

Non-profit organizations that meet statutory requirements may seek property tax exemptions and must apply to the Brazos CAD by a specific date. Child-care facilities; medical or biomedical property; businesses that receive tax abatements granted by taxing units; ship inventory out of Texas that may be eligible for the "Freeport" exemption; store certain goods in transit in warehouses that are moved within 175 days; construct, install or acquire pollution control; 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.

## FARM AND RANCH OWNERS – PRODUCTIVITY APPRAISAL

Property owners who use land for agricultural purposes, wildlife management or timberland production can be granted property tax relief on their land. They may apply to Brazos CAD for an agricultural special appraisal which may result in a lower appraisal of the land based on production value, versus market value. Applications are due April 30<sup>th</sup>.

## RENDERING TAXABLE PROPERTY - BUSINESS PERSONAL PROPERTY OWNERS

If a business owns tangible personal property that is used to produce income, the business must file a rendition with the Brazos CAD by April 15<sup>th</sup>. Personal property includes inventory and equipment used by a business. Owners do not have to render exempt property such as church property or an agriculture producer's equipment used for farming. State law **requires** the filing of a rendition declaring the type(s) 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 form can be obtained from the Brazos CAD office. **The filing deadline is April 15<sup>th</sup>.** A 30-day filing extension is available if a written request is received prior to the deadline.

## TAXPAYER ASSISTANCE PAMPHLET

This Comptroller publication explains in detail the functions of the taxpayer liaison officer, how to protest a property appraisal, what issues the county appraisal review board (ARB) can consider and what to expect during a protest hearing. The publication also discusses the option to request limited binding arbitration to compel the ARB or chief appraiser to comply with a procedural requirement and 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 ARB hearing.

## APPRAISAL NOTICES

Normally, Brazos CAD property owners receive a notice of appraised value from the appraisal district. The city, county, school districts and other local taxing units use the appraisal district's value to set property taxes for the coming year.

## INFORMAL MEETINGS

Property owners can request an informal meeting with appraisal district staff to try and resolve their disputes prior to attending ARB hearings.

## PROTESTING PROPERTY APPRAISAL VALUE

Property owners who disagree with the appraisal district's appraisal of their property for local taxes or for any other action that adversely affects them may protest their property value to the appraisal district's ARB. Protests are due by May 15<sup>th</sup> or 30-days after the appraisal notice is mailed, whichever is later.

## NOTICE OF AVAILABILITY OF ELECTRONIC COMMUNICATION

In appraisal districts located in counties with 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 ARBs 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.

## FORM AVAILABILITY

All property tax forms including those for exemptions, special use valuation, renditions, etc. may be obtained from the Brazos CAD or from the State Comptroller's Office at 1-800-252-9121. Applications are available as downloads from the appraisal district website

<https://brazoscad.org/forms/> or the comptroller's website

<https://comptroller.texas.gov/taxes/property-tax/forms/>. Homesteads, agricultural (1-d-1) and business personal property forms may be filed online at <https://forms.brazoscad.org/#/home>.

This is a public service announcement by:

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