

**...More Classifieds**

the following programs.

**Property Tax Exemptions for 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 the 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 and surviving spouses of U.S. armed service members killed or fatally injured in the line of duty.

**Property Tax Exemptions**

Non-profit organizations that meet statutory requirements may seek property tax exemptions and must apply to their local appraisal district by a specific date. 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 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.

**Rendering Taxable Property**

If a business owns tangible personal property that is used to produce income, the business must file a rendition with its local appraisal district by a specified date. 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.

**Appraisal Notices**

Normally, taxpayers receive a notice of appraised value from the appropriate local county 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 (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.

**Homestead Exemptions**

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 homestead exemption reduces the appraised value of the home and, as a result, lowers property taxes. Applications are submitted to the appropriate local county appraisal district.

**Productivity Appraisal**

Property owners who use land for timberland production, agricultural purposes or wildlife management can be granted property tax relief on their land. They may apply to their local county appraisal district for an agricultural appraisal which may result in a lower appraisal of the land based on production, versus market value.

**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 county 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 percent per year, but does not cancel them.

**Property Tax Deferral for Persons Age 65 or Older or 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 percent per year on the unpaid taxes. You may obtain a deferral affidavit at the appraisal district.

**Notice of Availability of Electronic Communication**

In appraisal districts located in counties with a population of more than 200,000 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 instead of mailing.

**Protesting Property Appraisal Values**

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.

**Informal Meetings**

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

For more information about these programs, contact the Coke County Appraisal District at (325) 453-4528, or the Sterling County Appraisal District at (325) 378-7711. Information is also available on the Comptroller's Property Tax Assistance Division's website at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

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**Water Weekly**

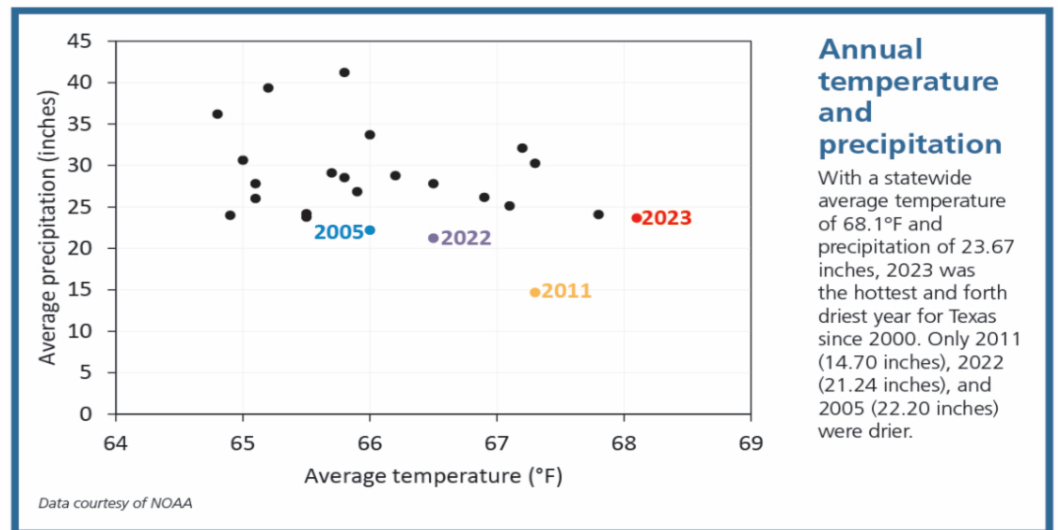
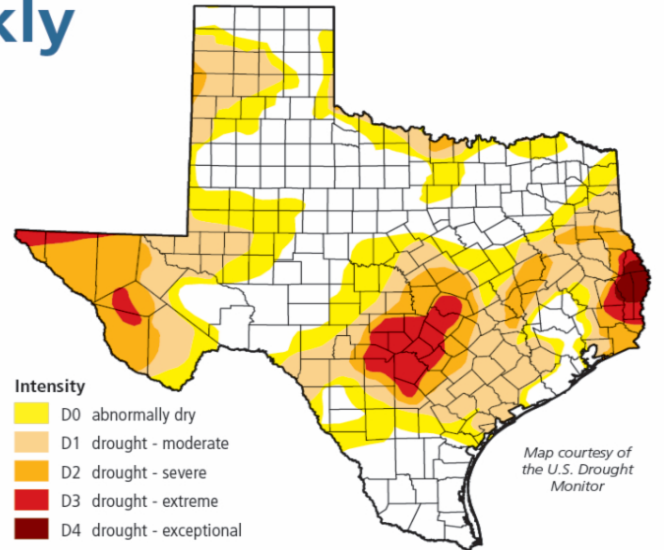
For the week of 01/08/24

**Water conditions**

The latest drought map for conditions as of January 2 shows little change from the previous week. A small area of the Panhandle improved while a larger area in East Texas degraded. The net change for the state was less than one percentage point.

**Drought conditions**

- ◆ 39% now
- ◆ 39% a week ago
- ◆ 80% three months ago
- ◆ 50% a year ago



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