

UPDATED PROPERTY TAX INFORMATION FOR TEXAS TAXPAYERS

New and Updated property tax information has been compiled by Andrews County Appraisal District and is available to assist taxpayers. This property tax information is current and covers a wide range of topics, such as appraisals, exemptions, and Property Taxpayer Remedies. Information is also available for disabled veterans and persons who are 65 years of age or older. "It is important for any property taxpayer to know your rights concerning property tax laws." said Jackie Martin, Chief Appraiser of the Andrews County Appraisal District.

- **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 appraisal district.
- **Property Tax Exemptions for Disabled Veterans** - The law provides partial exemptions for any property owned by veterans who are disabled, spouses and survivors of deceased disabled veterans and spouses and survivors of military personnel who died on active duty. The amount of exemption is determined according to percentage of service-connected disability. The law also provides a 100% exemption for 100% disabled veterans and their surviving spouses, beginning in 2009.
- **Property Tax Exemptions** – Non-profit organizations that meet statutory requirements may seek property tax exemptions and must apply to their county appraisal district by a specific date. Businesses that receive tax abatements granted by taxing units, firms that ship inventory out of Texas, and businesses that acquire pollution control property may also be eligible for statutory exemptions.
- **Productivity Appraisal** – Property owners who use land for timberland production, agricultural purposes, and wildlife management can be granted property tax relief on their land. They may apply to the appraisal district for an agricultural appraisal which may result in a lower appraisal of the land based on how much the taxpayer produces, versus what the land would sell for in the open market.
- **Rendering Taxable Business Property** - If a business owns tangible personal property that is used to produce income, the business must file a rendition with its local county appraisal district by April 15th or the first workday after the date falls on a holiday or weekend. An extension is available upon written request. The rendition form will be mailed in December and is available online. Business personal property includes inventory and equipment used by a business.

Failure to provide a business personal property rendition by the deadline will incur a mandated penalty due in addition to the taxes owed. Owners do not have to render exempt property such as church property or an agriculture producer's equipment used for farming.

- **Appraisal Notices**-A taxpayer or their designated agent will receive a notice of appraised value from the appraisal district. The City of Andrews, Andrews County, Andrews ISD and Andrews County Hospital District are the taxing units served by the appraisal district. The taxing units will use the appraisal district's value to set property taxes for the coming year. The resulting tax bills are mailed in October by the Andrews ISD Tax Assessor/Collector on behalf of Andrews ISD, the City of Andrews and Andrews County Hospital District. The Andrews County Tax Assessor/Collector sends a separate bill for the county taxes. Links to both payment sites are available on www.andrewscad.org.

- **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 appraisal review board. If you have questions concerning an appraised value, please contact the appraisal district prior to the deadline specified on the notice or thirty days after receipt of the notice.

- **Property Taxpayer Remedies** – A 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 of taking a taxpayer's case to district court or entering into binding arbitration if the taxpayer is dissatisfied with the outcome of the ARB hearing.

- **Notice of Availability of Electronic Communication** – Chief appraisers of an appraisal district and appraisal review boards 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.

- **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 the Andrews 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 remaining taxes are postponed, but not cancelled, with interest accruing at 8 percent per year.

- **Property Tax Deferral for Persons Age 65 or Older and Disabled Homeowners** – Texans who are 65 years of age or older, or who are disabled as defined by law, 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. The taxes will eventually become due on a property no longer meeting those qualifications. Interest continues to accrue on the unpaid taxes. The deferral affidavit is available at the appraisal district.

For more information about these programs, visit our website at www.andrewscad.org or contact Andrews County Appraisal District at (432) 523-9111. The office is located at 600 N Main in Andrews. For additional information and related forms from the Texas Comptroller's Property Tax Assistance Division, visit the website at www.window.state.tx.us/taxinfo/proptax/ or call (800) 252-9121 and press "2" to access the menu, and then press "1".

