

# **ATTENTION PROPERTY OWNERS**

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

## **HOMEOWNERS**

Persons who own their residence on January 1, 2019, may claim their home as a residential homestead. The filing of this document is only necessary if the homeowner has changed homesteads since January 1, 2018, or has become eligible for additional exemptions since last year. Homeowners may also defer the portion of the tax on their residence homestead if the value of the home was raised more than 5% above the previous year. Although the tax collection is deferred, interest continues to run on the unpaid portion of tax and the deferred tax remains a lien on the property. To apply for the deferral, the owner should contact the appraisal district which appraised the property in question and complete an application.

## **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 over 65 persons (see below).

## **PERSONS WHO ARE OVER 65 YEARS OF AGE-EXEMPTIONS AND DEFERRAL**

Persons who are over 65 years of age or disabled persons may file for additional exemptions and a ceiling on school taxes for their residential homestead if they became 65 during 2018 or will be 65 during 2019. Over-65 persons should apply for this exemption at the appraisal district office in their county. Over-65 persons are also eligible to defer paying the tax on their residential homestead if they wish. The taxes continue to accrue during the deferral along with interest, but no attempt will be made to force payment during the deferral. Details and an application may be obtained from any appraisal district or the State Comptroller.

## **DISABLED VETERANS**

Persons who have been declared disabled by the Veteran's Administration or their surviving spouse 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. In certain situations where the disabled vet is disabled and unemployable, their homestead can be completely exempt. An annual reapplication for the 100% exemption may be required by the Chief Appraiser. Disabled veterans are also eligible for the deferral of 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 on the unpaid taxes. You may obtain a deferral affidavit at the appraisal district.

## **FARM AND RANCH OWNERS**

Farmers and ranchers may be entitled to receive an alternate method of appraisal determined by the farm income to the property. This method is available to farms and ranches commercially raising crops or livestock or which are used as a wildlife habitat under State guidelines. An application for agricultural use value and additional information is available from your appraisal district. Re-filing is only necessary if requested to do so by the Chief Appraiser.

## EXEMPTION APPLICATIONS

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 or from their website at <https://comptroller.texas.gov/taxes/property-tax/forms/>.

## BUSINESS PERSONAL PROPERTY OWNERS

State law now **requires** the filing of a rendition declaring what types 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 can be obtained from the appraisal district office where the property is located. Deadline-April 1, 2019. A 30-day filing extension is available by written request.

## 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 what electronic means of delivery are acceptable. If you are interested in receiving communications in electronic format, you should contact your local appraisal district to receive a form requesting electronic communications and how that communication should be transmitted.

This information is brought to you as a public service of Bastrop CAD. For more information about these programs, contact Bastrop Central Appraisal District at 212 Jackson Street, P.O. Box 578, Bastrop TX 78602; phone: 512-303-1930; general email box: [bcad@bastropcad.org](mailto:bcad@bastropcad.org). Information is also available on the Texas State Comptroller's Property Tax Assistance Division's website at [www.comptroller.texas.gov/taxes/property-tax](http://www.comptroller.texas.gov/taxes/property-tax).