

## UPDATED PROPERTY TAX INFORMATION NOW AVAILABE FOR TEXAS TAXPAYERS

**Seminole** – New and updated property tax information has just been compiled by Gaines County Appraisal District and is available now to assist taxpayers. This property tax information is current and cover a wide range of topics, such as taxpayer remedies, exemptions and appraisal and has information for select groups, such as disabled veterans and persons age 65 or older.

“Whether you are a homeowner, business owner, disabled veteran or taxpayer, it’s important you know your rights concerning the property tax laws. Said Gayla Harridge Chief Appraiser of the Gaines County Appraisal District. “You can contact us about any property tax issues with full confidence that we will provide you the most complete, accurate and up-to-date available information to assist you.”

This included information about 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 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 provided a 100 percent homestead exemption for 100 percent disabled veterans and their surviving spouses and surviving spouses of U.S. armed service killed in action 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 county 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 much file a rendition with its local county appraisal district by a specific date. Personal Property includes inventory and equipment used by a business. Owners do not have to render exempt property such as church property or 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's district value to set property taxes for the coming year.

- **Taxpayer Assistance Pamphlet** – 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 options of taking a taxpayer's case to district court, The State Office 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 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 appropriate local county appraisal district.
- **Productivity Appraisal** – Property owners who use land and timberland production, agricultural purposes or wildlife management can be granted property tax relief on their land. They may apply to their local appraisal district for an agricultural appraisal which may result in lower appraisal of the land based on production, versus market value.
- **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 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 ARB'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 instead of mailing.
- **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.
- **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 Gaines County Appraisal District at 432-758-3263, 302 SE Ave B Seminole, Texas. Information is also available on the Comptroller's Property Tax Assistance Division's website at [comptroller.texas.gov/Texas/property-tax/](http://comptroller.texas.gov/Texas/property-tax/).