## ARE YOU ELIGIBLE FOR TAX RELIEF?

## **Property Taxpayer Remedies**

Learn about property tax remedies available in the following:

- How to protest property value
- What can be protested?
- What is an ARB?
- When are protests filed?
- You will learn steps to prepare for a protest hearing. Property Taxpayer Remedies Publication will tell you how to prepare a protest to the local <u>Appraisal Review Board</u> (ARB).
- You will learn the kinds of protests the appraisal review board can hear and what kind of evidence you need to bring to your hearing.
- Key dates are listed, so you will know what you must do and when you're required to act.

Property Taxpayer Remedies is free!
\*A Spanish language version is also available, ask for yours today at:

La Salle County Appraisal District 204 Northeast Lane, Cotulla, TX 78014 Phone: (830) 879-4756 Fax: (830) 879-4067 Website: www.lasallecad.com

or

Write to: Texas Comptroller/
Property Tax Assistance Division
1711 San Jacinto, Third Floor
Austin, TX 78701
or call: 1-800-252-9121 and press "2" to
access the menu and then press "1" to

access the menu and then press "1" to contact the information service team or on the web at:

www.comptroller.texas.gov/taxes/property-tax

## REMEMBER TO RENDER! TAXABLE PROPERTY RENDITIONS ARE DUE BY APRIL 17<sup>th</sup>

## **DOES THIS APPLY TO YOU?**

If you own tangible personal property that is used to produce income, such as equipment or inventory owned by a business, it does!

## WHAT IS A RENDITION?

A rendition is a report that lists all of the taxable property that you owned or controlled on January 1st of this year. This often applies to furniture, fixtures, equipment, or inventory owned by a business.

## WHAT ARE THE ADVANTAGES OF FILING?

- You give your opinion of your property's value.
- You record your correct mailing address so your tax bill will go to the correct address.
- If your property's value depreciated, you can file a report of decreased value.

### WHEN IS THE DEADLINE TO FILE?

- The last day for filing 2023 renditions is April 17th.
- A property owner may apply in writing for an automatic extension of May 17<sup>th</sup> on or before the April 17<sup>th</sup> deadline.
- The Chief Appraiser may extend the deadline an additional 15 days after the May 17<sup>th</sup> deadline for an owner who shows good cause in writing.

## REMEMBER!!

Filing is your responsibility. If you render late, do not render, or file an incomplete or false rendition, you may face a 10 to 50 percent penalty.

## FILE YOUR RENDITION STATEMENTS AT:

La Salle County Appraisal District 204 Northeast Lane, Cotulla, TX 78014 Phone: (830) 879-4756 Fax: (830) 879-4067 Website: www.lasallecad.com

## A VARIETY OF HOMESTEAD EXEMPTIONS COULD LOWER YOUR PROPERTY TAXES!

A homestead exemption lowers the property taxes on your home by decreasing its taxable value. If your home is valued at \$50,000 and you receive a \$40,000 homestead exemption, your home will be taxed as if it were valued at \$10,000.

### WHO QUALIFIES FOR A TAX EXEMPTION?

Anyone who owns a home on Jan 1 and uses it as a primary residence on that date is entitled to a \$40,000 homestead exemption to lower school taxes. It does not matter if your home is a house, condominium, or mobile home. Counties, cities, and special taxing districts may also offer homestead exemptions.

#### ARE OTHER TAX EXEMPTIONS AVAILABLE?

Yes. If you are disabled or if you are 65 years old or older—you are entitled to an additional \$10,000 school tax exemption on your home. And if you qualify for the 65 or older or disabled exemption, you are also entitled to a permanent, locked-in "ceiling" on the school property taxes on your home. The county, city or junior college may adopt a tax ceiling for 65 and older or disabled homeowners. The age 65 or older homeowners school tax ceiling transfers to the surviving spouse, if the spouse is 55 years of age or older at the time of death and lives in and owns the home. The age 65 or older homeowners (or their surviving spouses 55 years of age or older) also may transfer the percentage of school tax paid, based on their former home's school tax ceiling, to a new home.

If you are a disabled veteran, surviving spouse or surviving child (under age 18) of a disabled veteran, you are entitled to an exemption of a portion of the appraised value of any property the veteran owns and designates. This includes 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.

If you are a disabled veteran who receives 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or a determination of individual employability from the U.S Department of Veterans Affairs, (VA) you are entitled to an exemption from taxation of the total appraised value of your residence homestead. Surviving spouses of veterans who qualified for this exemption or who would have qualified for this exemption if it had been effective at the time of the veteran's death are also eligible with certain restrictions.

If you are the surviving spouse of a U.S. armed services member killed in action, or an eligible surviving spouse of a first responder killed in the line of duty, you are entitled to an exemption from taxation of the total appraised value of your residence homestead. There is no charge to apply!

## WHEN AND WHERE SHOULD I FILE?

Exemption applications shall be filed before May 1<sup>st</sup> at:

La Salle County Appraisal District
204 Northeast Lane, Cotulla, TX 78014
Phone: (830) 879-4756 Fax: (830) 879-4067

Website: www.lasallecad.com

# "PRODUCTIVITY APPRAISAL" MAY LOWER THE PROPERTY TAXES ON YOUR FARM, RANCH OR TIMBERLAND!

Texas law allows farmers, ranchers, wildlife managers and timber growers to pay property taxes based upon the productivity value of their land rather than on market value. This means qualified land is taxed based on its ability to produce crops, livestock or timber-not on its value on the real estate market. And it can mean substantial property tax savings.

## WHEN IS THE APPLICATION DEADLINE?

If your land has never had a productivity appraisal or you are a new owner, you must apply to your local appraisal district before May 1 to take advantage of this benefit on your property taxes. You may get up to 60 extra days if you have a good reason and ask for it before May 1. If you miss this deadline, you may still be able to apply, but you will pay a penalty. Check with the appraisal district office.

### DO YOU NEED TO REAPPLY ANNUALLY?

If your land already receives the agricultural or timber productivity appraisal, you normally do not need to reapply unless the Chief Appraiser requires you to do so. If a new application is required, the appraisal district will notify you by mail.

## For more information, call or come by:

La Salle County Appraisal District 204 Northeast Lane, Cotulla, TX 78014 Ph: (830) 879-4756 Fax: (830) 879-4067 Website: www.lasallecad.com

A public service announcement courtesy of La Salle County Appraisal District