

Updated Property Tax Information Now Available for Texas Taxpayers

Property owners have certain rights that may reduce their property taxes.

New and updated property tax information has just been compiled and is available to assist taxpayers. This property tax information is current and covers a wide range of topics, such as taxpayer remedies, exemptions and appraisals, 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 property tax laws. You can contact us about any property tax issues with full confidence that we will provide the most complete, accurate and up-to-date information available to assist you.

This includes information about the following programs.

HOMESTEAD EXEMPTION

Persons who own and occupy their residence during 2025 or 2026, may claim their home as a residential homestead. 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 home's appraised value and, as a result, lowers property taxes. Applications are submitted to the appropriate local appraisal district.

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 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.

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 persons who are over 65 years of age (see next paragraph).

PROPERTY TAX DEFERRAL FOR PERSONS OVER 65 YEARS 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.

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 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.

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 appraisal district for an agricultural special appraisal which may result in a lower appraisal of the land based on production, versus market value. Productivity value appraisal provides tax relief on their land and is available to farms and ranches commercially raising crops or livestock or used as a wildlife habitat granted under State guidelines. An application for agricultural use value and additional

information is available from your appraisal district. Refiling an application is only necessary if requested to do so by the Chief Appraiser.

RENDERING TAXABLE PROPERTY (BUSINESS PERSONAL PROPERTY OWNERS)

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. Personal property includes inventory and equipment used by a business. Failure to file the rendition by the specified date 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. A 30-day filing extension is available by written request. Owners do not render exempt property such as church property or farming equipment. A new law on January 1, 2026, exempts up to \$125,000 of business personal property. A rendition is required in 2026 but will not be required in future years if the total personal property value does not exceed \$125,000.

PROPERTY TAX EXEMPTIONS

Non-profit organizations that meet statutory requirements may seek property tax exemptions and must apply to their local county appraisal district by a specific date. Child-care facilities; medical or biomedical property; 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.

APPRAISAL NOTICES

Normally, taxpayers receive a notice of appraised value from the appropriate local appraisal district. The city, county, school districts and other local taxing units use the appraisal district's value to set property taxes for the coming year.

TAXPAYER ASSISTANCE PAMPHLET

This Comptroller publication explains in detail the functions of a taxpayer liaison officer, 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 regular binding arbitration if the taxpayer is dissatisfied with the outcome of the ARB hearing.

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 their local 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 you may contact:

Lamar County Appraisal District

521 Bonham

PO Box 400

Paris, Texas 75461-0400

Phone 903-785-7822 or lamarcad.org

Or

PROPERTY TAX ASSISTANCE DIVISION INFORMATION SERVICES

TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

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