

## **PROPERTY TAX BENEFITS AND INFORMATION**

### **Homestead Exemptions**

A homestead exemption lowers the property taxes on your home by lowering its taxable value. Anyone who owned a home on January 1 and used it as their primary residence on that date is entitled to a general homestead exemption, and it does not matter if your home is a house, condominium or mobile home. You will need to present photo identification including the address of the property you are applying for the exemption. If you are currently receiving a homestead exemption, you do not need to reapply.

### **Over-65 Exemption**

If you are 65 years of age or older or you are disabled, you are entitled to an additional exemption. If you qualify for either of these exemptions, you are also entitled to a permanent, locked-in ceiling on the school property taxes on your home. Navarro County now offers the tax ceiling beginning in the 2004 tax year. These exemptions are effective as of January 1 of the tax year in which you qualify for the exemption and apply to the entire tax year. If a person receiving either of these exemptions dies, this exemption and the tax ceiling transfers to the surviving spouse, if the spouse is 55 years of age or older and lives in and owns the home. Homeowners also may transfer the **PERCENTAGE** of taxes paid for those entities granting the tax ceiling, based on their former home's tax ceiling, to a new home. However, if you are not currently receiving a homestead exemption and are qualified, please contact the Appraisal District in order that an application form may be mailed to you or download the appropriate form from our website. The deadline for filing is April 30, 2019; however, if you are 65 this year, you may file for the over-65 exemption up to one year after the date you turned 65. You may apply for the over-65 exemption anytime during the year you will turn 65. It is not a prorated exemption. **If your last name begins with A-L and you were requested by the Chief Appraiser to reapply for your exemption, must do so in order to keep the Over-65 Exemption.**

### **Disabled Veterans Exemption**

A Disabled Veterans Exemption is available to disabled veterans or their surviving spouse. The amount of exemption received varies with the percentage of disability, ranging from \$5,000 to \$12,000. This exemption is not required to be on your residence homestead; it may be applied to any one piece of property you own. This exemption must be filed by April 30, 2019.

**100% DISABLED VETERANS EXEMPTION:** You qualify for this exemption if you are a disabled veteran who receives from the United States Department of Veterans Affairs (VA) or its successor: (1) 100 percent disability compensation due to service connected disability; and (2) a rating of 100 percent disabled or a determination of individual unemployment from the VA. Attach a copy of your award letter or other document from the United States Department of Veteran Affairs when filing for this exemption. Effective January 1, 2012, this exemption extends to surviving spouses of disabled veterans with 100% disability or determination of employability.

### **Special Exemptions**

Tax relief is also available to a variety of organizations in the form of a total exemption of their real and personal property for property tax purposes. Organizations that may be entitled to an exemption include non-profit cemeteries; charitable organizations; youth, spiritual, mental, and physical development associations; religious organizations; veteran's organizations; and certain schools and other non-profit organizations.

There are strict guidelines for qualifying for these exemptions, and the qualifications vary according to the type of exemption you are applying for. Some exemptions require an annual application with the Appraisal District, such as abatements, pollution control and developer discounts; while others, once granted, need not be reapplied for unless requested by the Appraisal District office. The deadline for filing for these exemptions is April 30, 2019.

### **Agricultural-Use Special Appraisal**

If you are a property owner and your land is devoted principally to agricultural use, you may be entitled to a special appraisal of your land for property tax purposes. This special productivity valuation, also referred to as the agricultural-use valuation, is a method of appraising rural land based on the value of the land's capacity to produce crops, livestock, wildlife or timber instead of its value on the real estate market. Productivity valuation results in an appraised value for the land that is lower than its market value, thereby lowering the property taxes. The deadline for filing for a special appraisal is April 30, 2019.

### **Renditions**

Under Texas Law, persons who own business personal property must file an annual rendition of their property with the Appraisal District. Property includes inventory and equipment used by a business. If you render late, do not render, or file an incomplete or false rendition, you could be assessed a 10% to 50% penalty. Any other property owner may optionally choose to file a rendition of their property. A rendition is a statement made by the owner listing taxable property along with the owner's name and address. The rendition may also include the owner's estimate of value of the property. The deadline for filing a rendition is April 15, 2019.

### **Tax Deferral**

Property owners age 65 or older or have social security disability can postpone paying delinquent and current property taxes on their homesteads by taking advantage of a tax option called Over-65/Disability Tax Deferral. For more information on tax deferrals and the restrictions and interest that apply, please contact the Appraisal District office.

### **Information and Forms**

If you have any questions or would like a copy of any of the exemptions, special appraisal, rendition, or tax deferral forms, please visit our website at [www.navarrocad.com](http://www.navarrocad.com). Online protests for Homesteads and other types of properties that are accepted will be available in May 2019, so check your notice of appraised value or contact Navarro Central Appraisal District at (903)872-6161 for further information. You may print a form from the web site or contact our office at:

**Navarro Central Appraisal District**  
**Karen Morris, Chief Appraiser**  
**P.O. Box 3118, Corsicana, Texas 75151**  
**111 E. 1<sup>st</sup> Ave., Corsicana, Texas 75110**  
**Phone (903) 872-6161**  
**Fax (903) 872-3157**  
**[www.navarrocad.com](http://www.navarrocad.com)**

**Also available, taxpayers may file online for the Homestead Exemption, Business Personal Property Rendition, and 1-d-1 (Open Space) Agricultural Use Appraisal at: <http://forms.navarrocad.com>**