

For Immediate Release
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Property Tax Information Now Available For Texas Taxpayers

The Waller County Appraisal District has new and updated property tax information and is available now to assist taxpayers. This property tax information is current and covers a wide range of topics, such as taxpayer remedies, exemptions, appraisals and is of value to select groups, such as disabled veterans and persons who are 65 years of age or older.

Whether you are a homeowner, business owner, disabled veteran or a taxpayer, it's important you know your rights concerning the property tax laws. You can contact the Waller County Appraisal District 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.

- **Property Tax Exemptions for Disabled Veterans** – The law provides partial exemptions for any property owned by veterans who are disabled, spouses and survivors of deceased disabled veterans and spouses and survivors of military personnel who died on active duty. The amount of exemption is determined according to percentage of service-connected disability. The law also provides a 100% exemption for 100% disabled veterans and their surviving spouses, beginning in 2009.
- **Property Tax Exemptions** - Non-profit organizations that meet statutory requirements may seek property tax exemptions and must apply to their county appraisal district by April 30th. Businesses that receive tax abatements granted by taxing units, firms that ship inventory out of Texas, and businesses that acquire pollution control property 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 must file a rendition with its local county appraisal district by April 15th. 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.
- **Appraisal Notices**- If a taxpayer's property value increased in the last year, the Texas taxpayer will receive a notice of appraised value from the Waller County Appraisal District. The city, county, school districts and other local taxing units will use the appraisal district's value to set property taxes for the coming year.
- **Property Taxpayer Remedies** - 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 option of taking a taxpayer's case to district court or entering into 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 January 1 of the 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 for timberland production, agricultural purposes, and wildlife management can be granted property tax relief on their land. They may apply to their local county appraisal district for an agricultural

appraisal which may result in a lower appraisal of the land based on how much the taxpayer produces, versus what the land would sell for in the open market.

- **Property Tax Deferral for Persons Age 65 or Older and Disabled** - Texans who are 65 years of age or older, or who are disabled as defined by law, 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 on unpaid taxes. You may obtain a deferral affidavit at the appraisal district.
- **Notice of Availability of Electronic Communication** - Chief appraisers of a county appraisal district and appraisal review boards 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 in place of mailing.
- **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 the appraisal district’s appraisal review board.

For more information about application forms, contact the Waller County Appraisal District at (979) 921-0060 or 900 13th Street Hempstead, Texas 77445. Website: www.waller-cad.org

Information is also available on the state Comptroller’s website at www.window.state.tx.us/taxinfo/proptax/ or by calling the Comptroller’s Property Tax Assistance Division at (800) 252-9121 and press “2” to access the menu and then press “1” to contact the Information Services Team.