

Updated Property Tax Information

From the Deaf Smith County Appraisal District

Property owners may be able to reduce their property taxes.



HOMEOWNERS can reduce their property tax bills by applying for a homestead exemption. A person who acquires their residence after January 1, may receive the Homestead Exemption for the portion of the year that they reside in the home. The homestead exemption reduces the homes' appraised value and, as a result, lowers the school property taxes.

RESIDENCE HOMESTEAD TAX DEFERRAL An individual is entitled to defer the portion of the appraised value of property they own and occupy as their residence homestead that exceeds the sum of 105 percent of the appraised value of the property for the preceding year. Although the tax collection is deferred, interest continues to run on the unpaid portion of tax at a rate of 5% per year, and the deferred tax remains a lien on the property.

PERSONS WHO ARE AGE 65 OR OLDER, OR DISABLED persons who are over 65 years of age or persons who are declared disabled by the Social Security Administration may file for additional exemptions. They may also qualify for a tax ceiling (often referred to as a freeze) on school taxes. In addition, 65 and older may qualify for locally adopted city, county, and special district tax exemptions.

TAX DEFERRAL FOR PERSONS AGE 65 OR OLDER, DISABLED PERSONS, OR DISABLED VETERANS These are eligible to defer paying the tax on their residential homestead, however, the taxes are deferred not canceled and they continue to accrue as long as the owner continues to own and live in the home. Interest accrues at only 5% annually, but no attempt will be made to collect payment during the deferral.

FOUR EQUAL INSTALLMENTS Taxes may be paid in 4 equal payments if they are a person who is disabled or at least 65 years of age and has a qualified tax ceiling on their homestead, or a disabled veteran. Contact the Appraisal District for details.

DISABLED VETERANS. Disabled Veterans, surviving spouses and surviving children of deceased disabled veterans who have a service-connected disability of 10% or more are eligible for additional exemptions on property they own. The amount of exemption is determined according to the percentage of service-connected disability shown on the veteran's VA Form. A disabled veteran who is awarded a 100% disability compensation due to a service-connected disability and a rating of 100% disabled or of individual unemployability is entitled to an exemption from taxation of the total appraised value of the Veteran's homestead.



FARM AND RANCH Property owners who use land for agricultural purposes or wildlife management can receive a special agricultural appraisal that results in a lower appraisal of the land. To qualify the property must meet certain criteria, an application for productivity (ag) use value and additional Information is available from the Appraisal District.

OTHER PROPERTY TAX EXEMPTIONS Other businesses or organizations, such as: 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. These include certain Non-profit organizations, Child-care facilities;

medical or biomedical properties; businesses that receive tax abatements granted by taxing units. Business that ship inventory out of Texas that may be eligible for the freeport exemption. Businesses may store certain goods in transit in warehouses that are moved within 175 days, may qualify for the Goods in Transit exemption.

RENDERING BUSINESS PERSONAL PROPERTY VALUES If a business owns tangible personal property that is used to produce income the business must file a rendition with the appraisal district. Personal property includes inventory, furniture and fixtures, equipment and commercial vehicles used by a business. Failure to file the rendition or filing late 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. Deadline to file is April 15th each year. A 30-day filing extension is available by written request prior to April 15th. A new law on January 1, 2026, exempts up to \$125,000 of business personal property. If you certify on your 2026 renditions that your value does not exceed \$125,000, a rendition will not be required in future years, unless your value exceeds \$125,000.

NOTICE OF AVAILABILITY OF ELECTRONIC COMMUNICATIONS A property owner or a person designated by a property owner may enter into a written agreement with the Chief Appraiser for the delivery of communications outlined in the Texas Property Tax Code electronically. The Chief Appraiser may select the medium, format, content, and method from those prescribed by Comptroller.

Appraisal Notices Taxpayers receive a notice of appraised value from the appraisal district. The notice informs taxpayers of important information concerning their appraisal. Please check your Notice of Appraised Value for accuracy, such as the owner, mailing address, exemptions and location. The most important information on the notice is the appraised value for the current year. If you have questions or disagree with the appraisal, please contact the appraisal district. You are invited to have an informal meeting with the appraisers, or you may protest the appraisal value. The appraisal notice gives information on the deadline to protest, which is 30 days from the mailing of the notice. Missing the deadline significantly restricts your rights to seek further relief such as binding arbitration or filing suit against the appraisal district in district court.

Informal Meetings Property owners can request an informal meeting with appraisal district staff to try and resolve their disputes prior to attending ARB hearings.

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 Review Board (ARB).

Taxpayer Assistance Pamphlet This Comptroller publication explains in detail how to protest a property appraisal, what issues the 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.

FILE APPLICATIONS BY APRIL 15. Application for agricultural use value and for all property tax exemptions including total exemptions for charitable, religious, and other total exemptions usually have deadline of April 15. Contact the appraisal district for exceptions.

For more information, contact the Deaf Smith County Appraisal District, PO Box 2298, Hereford, TX 79045, Phone 806-364-0625, email: dscad@wrtr.net, the website www.deafsmithcad.org. Or the Property Tax Assistance Division Information Services of the office of the Texas Comptroller or Public Accounts at www.comptroller.texas.gov/taxes/property-tax/.