

REFUNDS & EXEMPTIONS



43rd Annual V.G. Young
School for Tax Assessor-Collectors

Presented by Wade Gent

REFUNDS: PUTTING THE “FUN” BACK IN REFUND

I. Tax Code Refunds

II. Voluntary Payment Doctrine

III. Waiver of Penalties & Interest

GIVING BACK IS EASY

Where is
my refund?



I. TAX CODE REFUNDS

DELIVERY OF REFUND... WHO GETS IT? (SEC. 1.071)

A collector or taxing unit **shall** send the refund to the person's mailing address as listed on the appraisal roll.

UNLESS...

If a person files a written form with the collector or taxing unit that a refund owed to the person be sent to a particular address, the collector or taxing unit **shall** send the refund to the address stated in the form.



DELIVERY OF REFUND... WHO GETS IT? (SEC. 1.071)

Form 50-848



Property Owner's Mailing Address Change For Refund Form 50-848

Tax Collector or Taxing Unit Name _____ Date of Change Request _____

The person to whom a property tax refund is made payable cannot be changed using this form.

CAUTION: The Comptroller or Taxing Unit is required to send a property tax refund to the person's mailing address listed on the appraisal roll. A person to whom a refund is owed may request the refund be sent to a particular address using this form. Refund checks are made payable to the person to whom the refund is owed. This form is not for use to request to change ownership information with the appraisal district.

This mailing address change request form is pursuant to Tax Code Section 1.071 and must be filed with the tax collector or taxing unit in which the property is located before a refund is issued. **Do not file this document with the Texas Comptroller of Public Accounts or with the local appraisal district.**

The mailing address change does not take effect until filed with the appropriate tax collector or taxing unit. Once effective, this mailing address change remains in effect until the requestor files a written revocation with the tax collector or taxing unit.

SECTION 1: Property Owner or Authorized Representative

Name of Property Owner or Authorized Representative _____

The person to whom a property tax refund is made payable cannot be changed using this form.

Appraisal District Account Number (if known) _____ OR Tax Receipt Number _____

Legal Description: _____

NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

SECTION 4: Signature

NOTICE REGARDING PENALTIES FOR MAKING OR FILING AN APPLICATION CONTAINING A FALSE STATEMENT: If you make a false statement on this form, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

I, _____, swear or affirm the following:

Printed Name of Property Owner or Authorized Representative

1. that each fact contained in this application is true and correct; and
2. that I have read and understand the Notice Regarding Penalties for Making or Filing an Application Containing a False Statement.*

sign here ▶ _____

Signature of Property Owner or Authorized Representative _____ Date _____

* May be confidential under Government Code 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Form developed by: Texas Comptroller of Public Accounts, Property Tax Assistance Division For additional copies, visit: comptroller.texas.gov/taxes/property-tax
50-848 • 9-2012

TWO TYPES OF REFUNDS

Automatic Refunds

Application Required Refunds

AUTOMATIC REFUNDS

1. Appraisal Roll Corrections Sec. 25.25
2. Late Granted Exemptions Sec. 11.431, 11.436, 11.438, and 11.439
3. Temporary Exemption for Qualified Property Damaged by Disaster. Sec. 11.35(j)
4. Tax Roll Corrections. Sec. 26.15
5. Reduction of Tax Rate Following Tax Rate Election. Sec. 26.07, 26.075, 26.08
6. Duplicate Payments. Sec. 31.111
7. Conditional Payments. Sec. 31.071
8. Overpayment in Escrow Account Sec. 31.072
9. Overpayment or Erroneous Payments. Sec. 31.11
10. Payments made to Multiple Like Taxing Units. Sec. 31.112

APPRAISAL ROLL CORRECTIONS (SEC. 25.25, 41, 41A, & 42)

Permitted Changes Include

1. Court judgments reducing taxable value
2. Determinations through binding arbitration
3. Multiple appraisals
4. One-fourth over-appraisal error for residence homesteads
5. One-Third over-appraisal error for non-residence homesteads
6. A clerical error
7. An erroneous denial of cancellation of a residence homestead if the applicant or recipient is disabled, 65 or older, or is a surviving spouse of a person who qualified for the 65 or older residence homestead exemption
8. An erroneous denial or cancellation of a 100 percent disabled veteran exemption under 11.131, or a disabled veteran exemption under 11.22
9. Inaccuracy as prescribed by board rule that does not increase a person's tax liability

Within five days of certifying a corrected value, the Chief Appraiser sends a supplement to the Tax Assessor of each taxing entity. The Tax Assessor(s) then update the corrections on the tax roll; if the correction decreases the tax liability after a property owner has paid the tax, the taxing unit must refund the overpaid taxes within 60 days of correcting the tax roll.

LATE GRANTED EXEMPTIONS

(SEC. 11.431, 11.438, & 11.439)

The Chief Appraiser may approve the following late exemption applications:

1. Residence Homesteads (Sec. 11.431)
2. Certain Property Used for Low-Income Housing (Sec. 11.436)
3. Veteran's Organization Exemptions (Sec. 11.438)
4. Disabled Veteran Exemptions (Sec. 11.439)

If refund is more than \$20.00 the tax office must automatically issue refund (no application required).

Taxing units that do not have refund issued within 60 days of the overpayment will pay 12% APR on the refund. (Sec. 31.12)

Interesting Note: no refunds of Taxes, Penalties and Interest for:

1. Late Application for religious organization exemption 11.433
2. Late application for a school exemption 11.434
3. Late Application for Charitable Organization Exemption 11.435

TAX ROLL CORRECTIONS (SEC. 26.15)

A Tax Assessor must correct the tax roll when:

- A Chief Appraiser changes the appraisal roll; or
- A Taxing Entity orders a correction due to a mathematical error

Tax Assessor Duties:

1. Mail corrected tax bill

1. INCREASED TAX LIABILITY:

- If the corrected bill is sent after delinquency date set in Chapter 31 (e.g., February 1), the additional tax is due on receipt of the supplemental bill and **delinquent if not paid by first day of the next month after the mailing that provides 21 days** for payment of the tax

2. DECREASED TAX LIABILITY:

- Taxing unit shall refund the property owner, who paid the tax, the difference between the tax paid and the tax legally due. No application by property owner is required.

2. **Make refund within 60** days to avoid interest due

APPLYING REFUNDS TO OTHER DELINQUENT PROPERTIES (SEC. 26.15)

A taxing unit that determines a taxpayer has other delinquent ad valorem taxes may apply refunds to accounts:

1. on property other than the property for which refund arises
2. for a tax year other than the tax for which refund arises

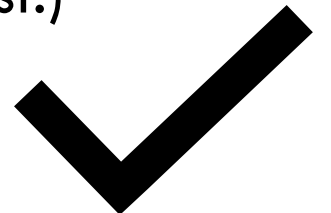
...IF the taxpayer was the sole owner of the property.

REDUCTION OF TAX RATE FOLLOWING TAX RATE ELECTION (SEC. 26.07, 26.075 & 26.08)

If a tax rate election under Sec. 26.07, 26.075, or 26.08 reduces an adopted tax rate to the voter-approval tax rate, the assessor recalculates the tax and mails corrected bills.

If a property owner has already paid taxes calculated using the higher tax rate, the taxing unit must automatically refund the overpayment if it is \$1 or more.

(If the overpayment is less than \$1, a taxpayer must make a written request.)

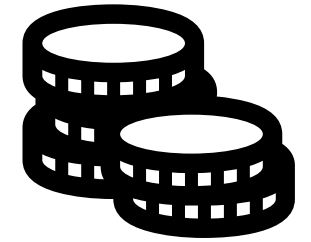


DUPLICATE PAYMENTS

(SEC 31.111)

DUPLICATE

- If a collector discovers that a taxpayer mistakenly paid a tax because another person paid the identical tax amount on the same property, the collector must **automatically** refund the duplicate payment as soon as practicable.
- A refund shall be made as soon as practicable after the collector discovers the erroneous payment.
- The refund shall be accompanied by a description of the property & account number.



OVERPAYMENT OR ERRONEOUS PAYMENTS

(SEC. 31.11)

- If overpayment is more than \$20: Automatic refund
- If overpayment is less than \$20: Taxpayer must apply
- The collector shall mail to the taxpayer a written notice of the amount of the overpayment. If the amount of the overpayment is at least \$20, the notice must state that the taxpayer is not required to apply for the refund. If the amount of the overpayment is less than \$20, the notice must state that the taxpayer is required to apply for the refund and the collector shall include with the notice a refund application form.

APPLICATION REQUIRED



1. Payment of Taxes on Fleet Transaction. Sec. 23.1234
2. Overpayments or Erroneous Payments <\$20. Sec. 31.11

APPLICATION DEADLINE FOR OVERPAYMENTS OR ERRONEOUS PAYMENTS

Sec. 31.11(c)

- Must be made within THREE YEARS after the date of payment or is waived

Sec. 31.11(c-1)

- Governing body of a taxing entity may extend the deadline of (c) by two years on a showing of good cause

Sec. 31.11(j)

- If the collector does not respond to an application on or before the 90th day, the application is presumed denied.

Sec. 31.11(k)

- If denied, Taxpayer has 60 days to file a suit in District Court to compel the refund
- Taxpayer must join each taxing entity involved
- If Taxpayer wins the suit, the Taxpayer may be awarded (1) court costs; and (2) reasonable attorney fees

II. VOLUNTARY PAYMENT RULE



Texas has long followed the voluntary payment rule which states that a tax voluntarily paid cannot be recovered even if it was illegal. *Prudential Ins. Co. of Am. v. Crystal City Indep. Sch. Dist.*, 714 S.W.2d 74, 75–76 (Tex.App.—San Antonio 1986, writ ref'd n.r.e.);

PURPOSE OF VOLUNTARY PAYMENT RULE

“The voluntary payment rule is intended to prevent the taxing entity from using funds paid by taxpayers in a given budget year and subsequently being required to refund these amounts.” [City of Laredo v. S. Tex. Nat'l Bank, 775 S.W.2d 729, 731 \(Tex.App.-San Antonio 1989, writ denied\)](#);

“The policy behind the rule is to discourage litigation and to secure the taxing authority in the orderly conduct of its affairs.” [Salvaggio v. Houston Indep. Sch. Dist., 752 S.W.2d 189, 193 \(Tex.App.-Houston \[14th Dist.\] 1988, writ denied\)](#)

INVOLUNTARY PAYMENTS (SEC. 31.115)

Sec. 31.115 – Payment of Tax Under Protest

Payments of an ad valorem tax is involuntary if the taxpayer indicates that the tax is paid under protest:

- On the instrument by which the tax is paid; or
- In a document accompanying the payment

“Payments made with the intention to file suit (or protest) are involuntary and not subject to the Voluntary Payment Rule.” See *Camacho*, 954 S.W. 2d at 825-26 (citing cases); see also *Fort Bend Independent School District v. Weiss*, 570 S.W.2d 241 (Tex.Civ.App.—Houston [1st Dist.] 1978, no writ)

III. WAIVER OF PENALTIES AND INTEREST (SEC. 33.011(a)(1))

The governing body of a taxing unit **shall** waive penalties and **may** waive interest on a delinquent tax if



- an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district caused or resulted in the taxpayer's failure to pay the tax before the delinquency **and**
- if the tax is paid not later than the 21st day after the date the taxpayer knows or should know of the delinquency

WAIVER OF PENALTIES AND INTEREST RELIGIOUS ORGANIZATIONS (SEC. 33.011(a)(2))



The governing body of a taxing unit **may** waive penalties and interest on a delinquent tax if

- The property for which the tax is owed is acquired by a religious organization; AND
- Before the first anniversary of the date the religious organization acquires the property, the organization pays the tax and qualifies the property by the approval of the exemption by the chief appraiser
- Written request must be made before first anniversary property acquired by religious organization (33.011(d))

WAIVER OF PENALTIES AND INTEREST ATTEMPT TO PAY (SEC. § 33.011(a)(3))



The governing body of a taxing unit **may** waive penalties and interest on a delinquent tax if taxpayer submits evidence showing

- Taxpayer attempted to pay the tax before the delinquency date by mail;
- Taxpayer mailed the tax payment to an incorrect address that in a prior tax year was the correct address for payment of the tax;
- The payment was mailed to the incorrect address within one year of the date that the former address ceased to be the correct address for payment of the tax; AND
- Taxpayer paid the tax not later than the 21st day after the date taxpayer knew or should have known of the delinquency.

WAIVER OF PENALTIES AND INTEREST. TAXPAYER FURNISHED PROPER MAILING ADDRESS (SEC. 33.011(b)(1)-(2))



If a tax bill is returned undelivered to the taxing unit by USPS, the taxing unit **shall** waive penalties and interest if:

- the taxing unit does not send another tax bill on the property in question at least 21 days before the delinquency date to the current mailing address furnished by the property owner and the property owner establishes that a current mailing address was furnished to the appraisal district by the property owner for the tax bill before September 1 of the year in which the tax is assessed; or
- the tax bill was returned because of an act or omission of an officer, employee, or agent of the taxing unit or the appraisal district and the taxing unit did not send another tax bill on the property in question at least 21 days before the delinquency date to the proper mailing address.

WAIVER OF PENALTIES AND INTEREST.

Must be made before 181st day

(SEC. §33.011(d))

A request for waiver of penalties and interest must be made before the 181st day after delinquency date and must be made in writing

If request is not timely made, then governing body may not waive penalties and interest

WAIVER OF PENALTIES AND INTEREST. ELECTRONIC FUNDS TRANSFER ERROR (SEC. 33.011(h))



The governing body of a taxing unit **shall** waive penalties and interest on a delinquent tax if:

- Tax is payable by electronic funds under a 31.06 EFT agreement; and
- Taxpayer submits sufficient evidence to show that:
 - Taxpayer attempted to pay by EFT before the delinquency date;
 - Taxpayer's failure to pay the tax timely was caused by an error in the electronic transmission; and
 - Taxes were paid not later than 21st day after the date the taxpayer knew or should have known of the delinquency

WAIVER OF PENALTIES AND INTEREST: TIMELY DELIVERY TO USPS OR CARRIER (SEC. 33.011(j))



The governing body of a taxing unit **may** waive penalties and interest on a delinquent tax if taxpayer shows that he/she delivered payment for the tax before the delinquency date to:

- USPS for delivery by mail, but an act or omission of the postal service resulted in the taxpayer's payment being postmarked after the delinquency date; or
- A private delivery service's act or omission resulted in the payment being delinquent

WAIVER OF PENALTIES AND INTEREST: MORTGAGE COMPANY FAILURE (SEC.33.011(k))



The governing body of a taxing unit **may** waive penalties and interest on a delinquent tax if:

- Property is subject to a mortgage that does not require an escrow account for taxes
- The tax bill was mailed or delivered by electronic means to the mortgagee, BUT the mortgagee failed to mail a copy of the bill to the owner; and
- Taxpayer pays the tax not later than 21st day after the date taxpayer knew or should have known of the delinquency.

EXEMPTIONS



WHAT IS AN EXEMPTION?

An exclusion of all or part of a property's value from taxation.

- Total Exemption
- Partial Exemption

Taxation on an appraised amount less than market value.

(PTEC Texas definition)

AUTHORITY FOR EXEMPTIONS.

- Art. VIII Sec. 1 Const. states that all property in the state is taxable unless exempt by law
- Art. VIII Sec. 2 Const. enumerates certain types of exemptions, and states that all exemptions not expressly mentioned are “null and void”
- Chapter 11 Tex. Prop. Tax Code

TOTAL OR PARTIAL EXEMPTIONS.

- Total, or absolute, exemption excludes the entire property from taxation.
- Partial exemption removes a percentage or a fixed dollar amount of the property value from taxation.

GENERAL TEST FOR EXEMPTIONS.

- Does the owner qualify for the exemption?
- Does the property meet the qualifications for the exemption?
- Is the property being **USED** as required by the exemption statute?

EXEMPTION QUALIFICATION DATE.

Determines when application is due.

Due date for most exemption applications is April 30.

Determines how far back the exemption can be placed on delinquent taxes.

Sec 11.43 (c) &(f)

RESIDENCE HOMESTEAD.

MOST COMMON TYPE OF EXEMPTION (SEC. 11.13)

Owner?

Tax Code does not define owner.

General definition is “Person who holds legal title.”

Trustor or beneficiary of a trust,
life estate holder.

Not a corporation or organization.

Qualified Property?

A structure, including a mobile home, designed or adapted for human residence and owned and occupied as a residence

Use?

Used and occupied

Temporary absence is allowed (up to 2 years)

Qualification Date?

Jan 1.

RESIDENCE HOMESTEAD. (SEC 11.13)



Mandatory Exemptions

- SCHOOL required to grant \$140,000 HS to all qualified residences
- SCHOOL required to grant \$60,000 Over-65 or disabled person's exemption from school taxes (additional amount authorized if school district chooses)

Optional

- SCHOOL, COUNTY, CITY, SPECIAL DISTRICTS may give an additional general exemption of up to 20% of appraised value for residence (exemption of at least \$5,000)
- COUNTY, ET AL may give at least \$3,000 for over 65 or disabled individuals

MULTIPLE OWNERS. (SEC. 11.41)



- If a person who qualifies for an exemption is not the sole owner of the property to which the exemption applies, the exemption shall be multiplied by a fraction, the numerator of which is the value of the property interest the person owns and the denominator of which is the value of the property.
- community ownership by a person who qualifies for the exemption, the person's spouse is treated as if the person owns the community interest of the person's spouse.
- An heir who qualifies heir property as the owner's residence HS is considered the sole owner of the property.

VETERAN'S EXEMPTIONS.

(SEC 11.131, 11.132, 11.133, 11.136 AND 11.22)



- Sec 11.22 - A DV is entitled to an exemption from taxation of a portion of the assessed value of a property the veteran owns determined by percentage of the DV service connected disability
- Sec 11.131 - A DV awarded 100% disability due to a service-connected disability is entitled to an exemption from taxation of the total appraised value of the DV's residence HS.
- Surviving spouse has not remarried

Qualification Date?

January 1

Immediately on application

Prorated if after Jan 1.

VETERANS EXEMPTIONS.

(SEC 11.131, 11.132, 11.133, 11.136 AND 11.22)



- Sec 11.132 - DV (with disability rating less than 100%) is entitled to partial exemption for a residence HS donated at no cost or not more than 50 % of the good faith estimate of its market value to DV by a charitable organization.
- The exemption amount is determined according to the DV's percentage of service-connected disability.
- surviving spouse has not remarried

Qualification Date?

January 1

regardless of when the application was filed and accepted.

VETERAN'S SURVIVING SPOUSE.

(SEC 11.131, 11.132, 11.133, 11.136 AND 11.22)



- Sec. 11.133 – Authorizes a surviving spouse of a member of the U.S. armed services killed or fatally injured in the line of duty a total exemption on HS
- Surviving spouse has not remarried
- Sec 11.136 – Veteran died of a qualifying health condition or disease, regardless of disability rating
- Surviving spouse has not remarried
- This exemption applies regardless of the date the veteran passed if the spouse otherwise qualifies for the exemption.

SURVIVING SPOUSE OF FIRST RESPONDER. (SEC 11.134)

- Authorizes a surviving spouse of a first responder killed or fatally injured in the line of duty a total exemption on HS
- Surviving spouse has not remarried



Qualification Date?

January 1.

Immediately after approval

Exemption applies to whole year

UNINHABITABLE RESIDENCES. (SEC. 11.135)

- A qualified homestead that is unusable by a casualty or by wind or water damage retains the homestead exemption for 2 years while owner constructs a **replacement** residential structure. Work on the replacement property must begin within 1 year of sustaining the damage
- If the property is in a governor-declared disaster area the timetable for active construction of the replacement structure increases to 5 years
- The owner cannot establish a different principal residence for which the owner receives a residence homestead exception during this period

TEMPORARY EXEMPTION FOR HOMESTEAD DESTROYED BY FIRE.

(SEC. 11.351)

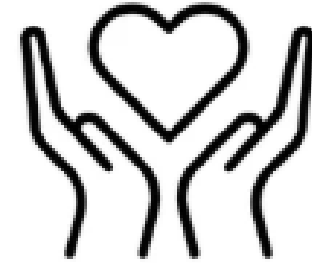


- Authorizes a temporary property tax exception for houses destroyed by fire IF:
 - The home is completely destroyed by the fire;
 - The home was habitable prior to the fire but is now uninhabitable for at least 30 days
- Only eligible for the exemption in the year the fire occurs
- Owner must apply for the exemption within 180 days of the fire to the appraisal district

Effective 1/1/26

CHARITABLE ORGANIZATIONS.

(SEC. 11.18)



Owner?

- Organized and operated for specific purpose listed in 11.18(d).

Bylaw requirement:

- Upon dissolution assets must transfer

Qualified Property?

All real or personal property

Charitable Housing Organization Exemption

- Authorizes charitable housing organizations who provide specific resources to individuals 62 and older to receive a charitable property tax exemption. Must have been in existence for at least 20 years. (Sec. 11.18(k))

Qualification Date?

Jan 1.

Can be applied for 5 years after qualification.

RELIGIOUS ORGANIZATIONS.

(SEC. 11.20)

Owner?

- Religious organizations must be *organized and operated* primarily for religious worship or the spiritual welfare of individuals.

Bylaw requirement:

- On dissolution the assets are to be transferred to Texas, the US, or a charitable, educational, religious, or other similar organization

Use?

- Used for worship.
- Incidental use is allowed.

Qualified Property?

- Place of worship – real and personal
- Residence if used exclusively for individuals whose primary occupation is clergy for that organization and produces no revenue

Qualification Date?

- Jan 1.
- Can be applied for 5 years after qualification.

PUBLIC PROPERTY.

(SEC. 11.11)

Owner?

- Texas or a political subdivision.

Use?

- Must be used for public purposes (ie health, comfort and welfare of the public)
- property is taxable if it is rented to a private business for use for something inconsistent with the agency's duties.
- If an educational institution uses the property primarily for instructional purposes and secondarily for residences, the property is exempt.

Qualified Property?

Real or personal property

Qualification Date?

Immediate upon approval.

CEMETERIES.

(SEC. 11.17)

- A person is entitled to an exemption from taxation of the property owned and used exclusively for human burial and does not hold for profit

Qualification Date?

- Immediately upon approval.

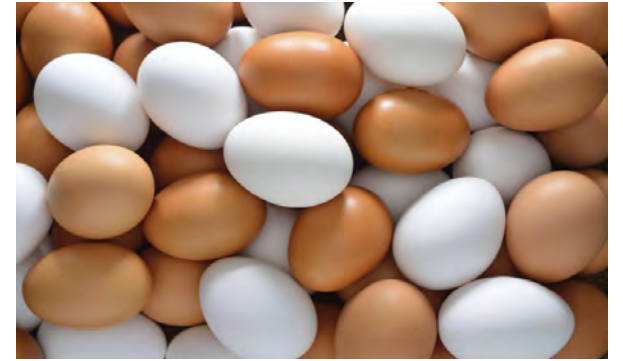
PERSONAL PROPERTY.

(SEC. 11.14)

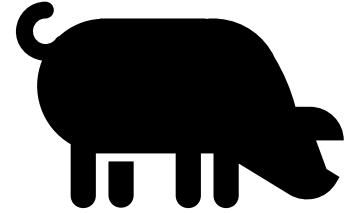
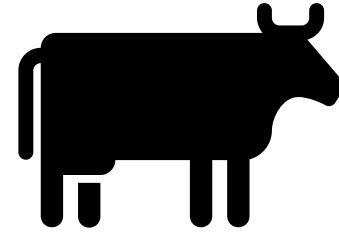
- All tangible personal property that the person owns is exempt from taxation
- Does not include manufactured homes
- Cannot be used for the production of income.
- Does not include travel trailers

FARM PRODUCTS. (SEC. 11.16)

- Livestock, poultry, agricultural products, eggs are exempt when they are still in the hands of the producer.
- Nursery products are exempt only if they are still in their growing state.
- Livestock, poultry and eggs must be owned by the person who is paying for their care on Jan. 1.
- Farm products include standing timber or timber that has been harvested and on Jan. 1 is located on the RP on which it was produced and is under the ownership of the person who owned the timber when it was standing



IMPLEMENTS OF HUSBANDRY. SEC. 11.161.



- Machinery and equipment items that are used in the production of farm or ranch products or of timber, regardless of their primary design are exempt
- **Not** fixtures or improvements to real property
- Noncommercial chicken and rabbit coops are excluded as real property in determining the value of a property

ADMINISTRATION OF EXEMPTIONS.

(SEC. 11.42)

- Exemption Qualification Date: A tax payer's eligibility and amount of exemption for a year are determined by their qualification on January 1 (unless there is an exception expressly stated in the statute)

Exceptions:

11.42(c) Property exempt for entire year regardless of application filing (effective as of January 1) for:

- Over-65
- Disabled Person
- Donated HS of Partially Disabled Veteran
- HS of Surviving Spouse or member armed service killed in action
- HS of Surviving Spouse of first responder killed in line of duty
- HS of Surviving Spouse of qualified veteran

PRO RATA EXEMPTIONS.

(SEC 11.42(d) and (e))

If received after January 1 may receive the exemption for the applicable portion of that tax year immediately on qualification for the exemption:

- 11.131 100% disabled veteran HS
- 11.23 Miscellaneous
- 11.35 Property Damaged by natural disaster
- 11.231 Non-profit business development
- 11.17 Cemeteries
- 11.30 Nonprofit water supply
- 11.18 Charitable Organizations
- 11.36 Medical or Biomedical property
- 11.19 Youth Development
- 11.20 Religious Organizations
- 11.21 Schools

APPLICATION REQUIREMENTS.

(SEC. 11.43)

- Subject to exceptions, a person who claims an exemption must apply for the exemption by filing the appropriate application with the Chief Appraiser in each appraisal district the property has situs.
- Some exemptions do not require an application (11.43(a))
- A person must apply annually for exemption unless code specifically provides otherwise (11.43(b))
- A chief appraiser may not require a person allowed HS exemption file a new application or confirm the person's current qualification except for very specific reasons (11.43(c-1))

ONE TIME APPLICATION EXEMPTIONS.

- Subject to exceptions, a person who claims an exemption must file the appropriate application in each appraisal district the property has situs.
- Some exemptions do not require an application (11.43(a))
 - State-owned property
 - Federal Exemptions
 - Tangible Personal Property not producing income
 - Among others.
- A person must apply annually for exemption unless code specifically provides otherwise (11.43(b))
 - Residence Homestead (11.13)
 - Residence HS of 100% or Totally Disabled Veteran (11.131)
 - Disabled Veterans (11.22)
 - Among others

Late Application HS.

(SEC.11.431)



- Applications are still valid if they are filed not later than two years after the delinquency date for taxes on the homestead (applies to both 11.13 and 11.131 100% disabled vet surviving spouse)
- If application is granted after ARB has approved the appraisal records, then the chief appraiser must notify the collector for each unit
- The collector shall deduct from the person's tax bill the amount of tax imposed on the exempted amount if the tax has not been paid.
- If the tax has been paid, the collector shall refund to the person the amount of tax imposed on the exempted amount. A person is not required to apply for a refund under this subsection to receive the refund.

THANK YOU

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