



# Texas Property Taxes

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## Taxpayers' Rights, Remedies & Responsibilities

### The Basics

The property tax provides more tax dollars for local services in Texas than any other source. Property taxes help to pay for public schools, city streets, county roads, police, fire protection, and many other services.

Property taxes are local taxes. Your local officials value your property, set your tax rates, and collect your taxes. However, state law governs how the process works.

Property taxes are based on the value of the property. For example, the property tax on a vacant lot valued at \$10,000 is ten times as much as one valued at \$1,000.

*The Texas Constitution sets out five rules for the property tax.*

★ **Taxation must be equal and uniform.**

All property must be valued and taxed equally and uniformly. This applies to similar types of property — for example, all residential homes — and to differing types of property — for example, commercial properties and utility properties. No single property or type of properties should pay more than its fair share of taxes.

★ **With some exceptions, all tangible property must be taxed on its current market value. The exceptions include agricultural land and timberland.**

A property's market value is the price for which it would sell when both buyer and seller want the best price and neither one is under pressure to buy or sell. Land used for farming and ranching can be valued on its capacity to produce crops or livestock, instead of its value on the real estate market. This appraisal is known as agricultural appraisal. Special timberland appraisal is also available to property owners whose land produces timber for products.

★ **All property is taxable unless a federal or state law provides an exemption for it.**

An exemption may exclude all or part of a property's value from taxation.

★ **Property owners have a right to reasonable notice of increases in appraised property value.**

★ **Each property in a county must have one appraised value.** The Legislature may provide for exceptions for a property that is part of a governmental unit — such as a school district — whose boundaries cross county lines.

### How does the system work?

There are three main parts to the property tax system in Texas:

★ **An appraisal district** in each county sets the value of your property each year. A *chief appraiser* is the chief administrator.

★ **An appraisal review board (ARB)** settles any disagreements between you and the appraisal district about the value of your property.

★ **Local taxing units**, which include the county, city, school district, and special districts, decide how much money they will spend. This determines the *total amount of taxes* that you and your neighbors will pay.

The system has four stages: valuing the taxable property, protesting the values, adopting the tax rates, and collecting the taxes.

January 1 marks the beginning of property appraisal. What a property is used for on January 1, market conditions at that time, and who owns the property on that date determine whether the property is taxed, its value, and who is responsible for paying the tax.

Between January 1 and April 30, the appraisal district processes applications for tax exemptions, agricultural appraisals, and other tax relief.

Around May 15, the appraisal review board begins hearing protests from property owners who believe their property values are incorrect or who did not get exemptions or agricultural appraisal. The ARB is an independent panel of citizens responsible for handling protests about the

appraisal district's work. When the ARB finishes its work, the appraisal district gives each taxing unit a list of taxable property.

In August or September, the elected officials of each taxing unit adopt tax rates for their operations and debt payments. Several taxing units tax your property. Every property is taxed by the county and the local school district. You also may pay taxes to a city and to special districts such as hospital, junior college, water, fire, and others.

Tax collection starts around October 1 as tax bills go out. Taxpayers have until January 31 of the following year to pay their taxes. On February 1, penalty and interest charges begin accumulating on most unpaid tax bills. Tax collectors **may** start legal action to collect unpaid taxes on February 1.

### What is the taxpayer's role?

You can play an effective role in the process if you know your rights, understand the remedies available to you, and fulfill your responsibilities.

★ **Know your rights:**

- You have the right to equal and uniform tax appraisals. Your property value should be the same as similar properties.
- You have the right to have your property taxed on its market value or its agricultural or timber value if it qualifies.
- You have the right to receive all tax exemptions or other tax relief for which you qualify and apply timely.
- You have the right to notices of changes in your property value or in your exemptions.
- You have the right to know about a taxing unit's proposed tax rate increase and to have time to comment on it.

★ **Understand your remedies:**

- If you believe your property value is too high, or if you were denied an exemption or agricultural appraisal, you may protest to the ARB. If you don't agree with the review board, you may take your case to court.
- You may speak at public hearings when your elected officials are deciding how to spend your taxes and setting the tax rate.
- You and your fellow taxpayers may limit major tax increases in an election to roll back or limit the tax rate.

★ **Fulfill your responsibilities:**

- You must apply for the general, over-65, disabled, or any local-option homestead exemptions before the deadlines in the appraisal district where your property is located. If your property is located in a taxing unit that overlaps into two or more counties, you need to apply in each county appraisal district.
- You must apply for other exemptions, agricultural appraisal, and other forms of tax relief before the deadlines.
- You must see that your property is listed correctly on the tax records with your correct name, current address, and property description.
- You must pay your taxes on time.

### Appointing an Agent

You may represent yourself in any property tax matter. Or, you may appoint a representative — commonly called an "agent" — to handle specific duties. You don't need an agent to file for exemptions on your home — just get an application form from your appraisal district.

To appoint an agent, you must give that person written authorization to represent you. You must use a special "Appointment of Agent" form (Form No. 50-162), available from the appraisal district or the Comptroller's office. No form is necessary if the person is your attorney, mortgage lender, employee, or a person who is simply acting as a courier.

The agent may represent you in one or more areas that you designate on the form: to file notices of protest, to present before the ARB, to negotiate

on any value disputes, to receive notices or tax bills, or to handle any other specific action. The agent also may represent you for general tax purposes.

The form asks for a date when your authorization to this person ends. If you don't give an ending date, the agent continues to represent you indefinitely, until you file a statement ending the appointment, or you appoint a new agent.

### Savings on Home Taxes

An exemption removes part of the value of your property from taxation and lowers your taxes. For example, if your home is valued at \$50,000 and you qualify for a \$15,000 exemption, you pay taxes on your home as if it was worth only \$35,000. Other than exemptions for disabled veterans or survivors, these exemptions apply only for your homestead. They do not apply to other property you own.

### Does your home qualify for exemptions?

#### ★ You must own your home.

To qualify for a general or disabled homestead exemption, you must own your home on January 1. If you are 65 years of age or older, you need not own your home on January 1. You will qualify for the over-65 exemption as soon as you turn 65, own the home, and live in it as your principal residence. You will receive the exemption as of January 1.

Your homestead can be a separate structure, condominium, or a mobile home located on leased land, as long as you own it. Your homestead can include up to 20 acres if the land is used as your yard.

A residence may be owned by an individual through an interest in a qualifying beneficial trust and may be occupied by a trustor of a qualifying trust.

If you are not the sole owner of the home, you will receive only a portion of any qualified exemption, based on your percent of ownership. For example, you own a 25-percent interest in a homestead valued at \$100,000, for a total value of \$25,000. You will receive 25 percent of a \$15,000 school homestead exemption, or \$3,750.

#### ★ You must use the home as your principal residence on January 1.

If you have more than one home, you can only get exemptions for your main or principal residence. You must live in this home on January 1.

If you temporarily move away from your home, you can still get an exemption if you don't establish another principal residence and you intend to return. For instance, if you enter a nursing home, your home still qualifies as your homestead if you intend to return.

Renting part of your home or using part of it for a business doesn't disqualify the rest of your home for the exemption.

*Note:* Texas has two distinct laws for designating a homestead. The Texas *Tax Code* offers homeowners a way to apply for homestead exemptions to reduce local property taxes. The Texas *Property Code* allows homeowners to designate their homesteads to protect them from a forced sale to satisfy creditors. This law doesn't protect homeowners from tax foreclosure sales of their homes for delinquent taxes.

### What home exemptions are there?

#### ★ School taxes — all homeowners

You will qualify for a \$15,000 homestead exemption on your home's value for school taxes.

#### ★ County taxes — all homeowners

If your county collects a special tax for farm-to-market roads or flood control, you will receive a \$3,000 exemption for this tax. If you qualify for local-option exemptions for age 65 or older homeowners, or disabled homeowners (next section), you will receive only the local-option exemptions.

#### ★ Optional exemptions — all homeowners

Any taxing unit, including a school district, city, county, or special district, may offer an exemption for up to 20 percent of your home's value. The amount of an optional exemption can't be less than \$5,000, no matter what the percentage is. For example, if your home is valued at \$20,000 and your city offers a 20-percent exemption, your exemption is \$5,000, even though 20 percent of \$20,000 is just \$4,000.

Each taxing unit decides whether it will offer the exemption and at what percentage. This percentage exemption is added to *any* other home exemption for which you qualify. The taxing unit must decide before July 1 of the tax year to offer this exemption.

#### ★ Age 65 or older homeowners

- If you are age 65 or older, your residence homestead will qualify for more exemptions.

You will qualify for a \$10,000 homestead exemption for the school taxes on your home's value, in addition to the \$15,000 exemption for all homeowners.

If you qualify for both the \$10,000 exemption for over-65 homeowners and the \$10,000 exemption for disabled homeowners (see the following section), you must choose one or the other for school taxes. You cannot receive both.

In addition to the \$10,000 exemption for school taxes, any taxing unit — including a school district — can offer an additional exemption of at least \$3,000 for taxpayers age 65 or older.

- Once you receive an over-65 homestead exemption, you get a tax ceiling for that home on your total school taxes. The school taxes on your home cannot increase as long as you own and live in **that** home. The tax ceiling is the amount you pay in the year that you qualify for the over-65 homeowner exemption. The school taxes on your home may go below the ceiling, but the school taxes will not be more than the amount of your ceiling.

However, your tax ceiling can go up if you improve your home (other than normal repairs or maintenance). For example, if you add a garage or a game room to your home, your tax ceiling can go up. Also, your tax ceiling will change if you move to a new home.

When a homeowner who has been receiving the tax ceiling on school taxes dies, the ceiling transfers to the surviving spouse if the survivor is 55 or older and has ownership in the home. The survivor should apply to the appraisal district for the tax ceiling to transfer. The ceiling remains in effect for as long as the spouse lives in the home.

A tax ceiling does not expire when the owner conveys the interest in the home to a trust, if the owner-trustor occupies the home.

When you no longer live in the home as your permanent residence, you will no longer qualify for the over-65 exemption for the remaining portion of that year. Taxes will be prorated based on the number of days that elapsed after you no longer qualified that home for the exemption to the end of the year.

If you purchase another home, you may qualify for the over-65 exemption when you live in the new home as your principal residence. You may transfer the percentage of school tax paid based on your

### How to File for an Exemption on Your Home

1. Get an application form at your local appraisal district office. Fill out only one application. There is a separate application for the disabled veteran's exemption.
2. Return the form to the appraisal district office after January 1, but no later than April 30. Making false statements on your exemption application is a criminal offense.
3. Provide necessary information. For example, if your home is a mobile home, you must have a copy of the title to the home or a verified copy of the purchase contract.
4. If your property is valued by more than one appraisal district, you must file an application in each appraisal district office. This occurs when your property is located in a taxing unit that is also in a neighboring county. Contact the appraisal district if you aren't sure.
5. You may file for a homestead exemption up to one year after (a) the date you paid the taxes on the home or (b) the date the taxes became delinquent, whichever date is earlier. You will get a new tax bill with a lower amount or a refund if you already paid. Late filing does **not** apply to the disabled veteran's exemption.
6. If you are 65 this year, you may file for the over-65 exemption up to one year from the date you turned 65.
7. If the chief appraiser asks you for more information, you will have at least 30 days to reply.
8. If the chief appraiser denies or modifies your exemption, he or she must tell you in writing within five days. This notice must explain how you can protest before the appraisal review board.
9. Once you receive a homestead exemption or a disabled veteran's exemption, you don't have to apply again unless the chief appraiser asks you to apply or unless your qualifications change. If you move to a new home, you will have to fill out a new application. If you become disabled on or before January 1, you should file a new application.
10. The chief appraiser may require a new application by sending you a written notice and an application form. If you don't return the new application, you can lose your exemptions.

former home's over-65 school tax ceiling to the new home. For example, if you currently have a tax ceiling of \$100, but would pay \$400 without the tax ceiling, the percentage of tax paid is 25 percent. If the taxes on your new home are \$1,000, the new school tax ceiling would be \$250, or 25 percent of \$1,000. You may request a certificate from the appraisal district for the former home to take to the appraisal district for your new home.

- When homeowners who have been receiving the age-65-or-older exemptions die, the exemptions transfer to their surviving spouses. The surviving spouses must be 55 or older at their spouse's death and must live and have ownership in the home. The survivors should apply to the appraisal district to transfer the exemptions. If your spouse dies in the year of his or her 65th birthday but has not applied for the over-65 exemption, you may apply for the over-65 exemption as the surviving spouse. The exemptions remain in effect for as long as the survivors own and live in the homes.
- Homeowners age 65 or older who apply for the exemptions may also pay their home taxes in installments. See page 8 for details.
- If you are a homeowner age 65 or older, you may defer or postpone paying any delinquent property taxes on your home for as long as you own and live in it. To postpone your tax payments, file a "tax deferral affidavit" with your appraisal district. You may suspend any lawsuit by filing an affidavit with the court. The deferral is for all delinquent property taxes of the taxing units that tax your home.

A tax deferral only *postpones* paying your taxes. It doesn't cancel them. Interest is added at the rate of 8 percent a year. Once you no longer own your home or live in it, past taxes and interest become due. Any penalty and interest that was due on the tax bill for the home before the tax deferral will remain on the property and also become due when the tax deferral ends.

#### ★ Homeowners with disabilities

A person with a disability also may get exemptions. "Disabled" means either (1) you can't engage in gainful work because of physical or mental disability or (2) you are 55 years old and blind and can't engage in your previous work because of your blindness. If you receive disability benefits under the federal Old Age, Survivors, and Disability Insurance Program through the Social Security Administration, you will qualify.

Disability benefits from any other program do not automatically qualify you for this exemption. Contact your appraisal district for assistance on what information you will need.

If disabled, you will qualify for a \$10,000 exemption for school taxes, in addition to the \$15,000 exemption for all homeowners.

And, any taxing unit can offer an exemption of at least \$3,000 from the home value of taxpayers with disabilities.

Homeowners who are disabled and apply for homestead exemptions also may pay their home taxes in installments. See page 8 for details.

#### Are you a disabled veteran or survivor?

You may qualify for a property tax exemption if you are either (1) a veteran who was disabled while serving with the U.S. armed forces or (2) the surviving spouse or child (under 18 years of age and unmarried) of a disabled veteran or of a member of the armed forces who was killed while on active duty. You must be a Texas resident.

You must have documents from either the Veterans' Administration or the branch of the armed forces that show the percentage of your service-related disability. Your disability rating must be at least 10 percent.

If you are a surviving spouse or child, you must have the veteran's disability records. You may need other documents such as proof of marriage or age.

This exemption ranges from \$5,000 to \$12,000, depending on the extent of the disability. This exemption is not only for a home — you can apply it to any property you own on January 1. However, you may pick only one property to receive this exemption for the taxing units that tax the property.

The disabled veteran's exemption is different from a disabled homeowner's exemption.

#### What should new homeowners do?

##### ★ Before you buy a home, you or your mortgage company should get a tax certificate for the home from all taxing units that tax it.

The tax certificate will show if delinquent taxes are owed. You can't get a clear property title until you have paid all delinquent taxes.

##### ★ Your mortgage company may pay property taxes on your home out of an escrow account. If this is the case, make sure the tax collectors send the original tax bills to the mortgage company. You

may want to request a receipt to see if the mortgage company pays the taxes on time and for federal income tax purposes.

##### ★ You should apply to the appraisal district for a residence homestead and any other exemptions.

You must apply to the appraisal district that appraises your home. If your property is valued by more than one appraisal district, you must file the general, disabled, or over-65 homestead exemption in each district office.

##### ★ If you sold your previous home in Texas, make sure it's listed under the new owner's name and address.

##### ★ If your home is new, you should receive a notice of appraised value from the appraisal district in April or May.

Contact the appraisal district if you don't receive this notice.

##### ★ If you no longer qualify for the general, over-65, or disabled homestead exemption, you should notify the appraisal district in writing.

If you fail to notify the appraisal district and don't pay your taxes, your home will have a 50-percent delinquent tax penalty instead of 12 percent, plus interest.

#### Savings on Agricultural Land Taxes

Agricultural appraisal lowers the value of land owned by qualified farmers and ranchers. It values rural land based on the land's capacity to produce crops, livestock, or timber, instead of its value on the real estate market. This lower value reduces property taxes on the land.

#### What land qualifies?

Taxpayers may qualify for agricultural appraisal under two different laws. The newer law is called "open-space valuation" or "1-d-1 appraisal"

#### How to File for Agricultural Appraisal

1. Get an application form at your local appraisal district office.
2. Fill out the form completely and return it to the appraisal district office after January 1, but no later than April 30. Remember, making false statements on your application is a criminal offense.
3. If your property is valued by more than one appraisal district, you must file an application in each appraisal district office. If you don't, you could end up paying taxes on your property's full market value to one or more taxing units. This occurs when your property is located in a taxing unit that is also in a neighboring county. Contact the appraisal district if you aren't sure.
4. If you need more time to complete your application form, submit a written request to the chief appraiser before the April 30 deadline. The chief appraiser can grant up to 60 extra days if you have a good reason for needing extra time.
5. If you miss the April 30 deadline, you may file an application any time before the ARB approves the appraisal records (usually about July 20). However, in such a case, you will be charged a penalty for filing late. The penalty is 10 percent of the tax saving you obtained by getting agricultural appraisal for your land. Once the ARB approves the records, you can't apply for agricultural appraisal for that year.
6. If the chief appraiser asks you for more information, you will have at least 30 days to reply. You may ask for more time but you must have a good reason. If you don't reply, the chief appraiser must deny your application.
7. If the chief appraiser denies or modifies your agricultural appraisal, he or she must tell you in writing within five days. This notice must explain how you can protest to the ARB.
8. Once you receive agricultural appraisal, you don't have to apply again in the following years unless your qualifications change. However, the chief appraiser may request a new application to verify that you still meet the qualifications. If you get a notice to reapply, *be sure to do so*. If you don't, you will lose your eligibility. If you become the owner of land that is already qualified, you must reapply in your own name by April 30. If you don't, you will lose your eligibility. You must notify the appraisal district in writing by April 30 if your land's eligibility changes. Failure to do so results in a penalty charge.
9. The agricultural appraisal is based on an estimate of the typical annual income during the five-year period preceding the year before the appraisal. The agricultural appraisal may change annually based on this income and the capitalization rate.

(after Article 8, Section 1-d-1 of the Texas Constitution). Nearly all land that receives agricultural appraisal is under this law. Details on the older law — known as “1-d” or “agricultural use” — are available from your appraisal district.

For “1-d-1 appraisal,” the land must meet the following:

★ **The land must be devoted principally to agricultural use.** Agricultural use includes production of crops, livestock, poultry, fish, or cover crops. It also can include leaving the land idle for a government program or for normal crop or livestock rotation. Land used for raising certain exotic animals (including exotic birds) to produce human food or other items of commercial value and cutting wood for use in fences or structures on adjacent agricultural land also qualifies. Using land for wildlife management is an agricultural use. Such land was previously qualified open-space land and is actively used for wildlife management. Wildlife management land must be used in at least three of seven specific ways to propagate a breeding population of wild animals for human use. Contact your local appraisal office for details.

- Timberland must be used with the intent to produce income and be devoted principally to the production of timber.
- Both agricultural land and timberland must be devoted to production at a level of intensity that is common in the local area.
- The land must have been devoted to agricultural and/or timber production for at least five of the past seven years. However, land within the city limits must have been devoted continuously for the preceding five years, unless the land did not receive substantially equal city services as other properties in the city.

★ **If your land qualified for agricultural appraisal and you change its use to a non-agricultural use, you will owe a rollback tax for each of the previous five years in which your land got the lower appraisal.** The rollback tax is the difference between the taxes you paid on your land’s agricultural value and the taxes you would have paid if the land had been taxed on its higher market value. In addition, 7-percent interest is charged for each year from the date that the taxes would have been due.

The chief appraiser determines if a change to a non-agricultural use has been made and sends a notice of the change. If you disagree, you may file a protest with the ARB. You must file the protest within 30 days of the date the notice was mailed to you. The ARB decides your case.

If you don’t protest or if the ARB decides against you, you owe the rollback tax. The owner who changes the land’s use gets the rollback tax bill.

### New Business/Going Out of Business

If you own a new business, you must render your income-producing personal property. This property includes furniture, fixtures, equipment, and inventory. See the next section on “renditions.” You will pay taxes on the property that you own on January 1 of the tax year. Motor vehicle dealers, boat and outboard motor dealers, manufactured housing retailers, and heavy equipment dealers should check with their local appraisal district or county tax office for details on how to pay taxes on their inventory.

The appraisal district staff may enter your premises and inspect the property to determine what taxable personal property you own and its value. Such an inspection is during normal business hours or at a time agreeable to you and the appraisal district staff.

If the total taxable value of your business personal property is less than \$500 in any one taxing unit, then the property is exempt in that taxing unit. For example, if your office equipment in the city is worth \$300, then you will not pay city property taxes on that equipment. However, if the total value of all equipment you own within the school district or county boundaries is \$500 or more, then you will pay school and county property taxes on that equipment. No application is required for this exemption. However, you may render your property to the appraisal district to claim a property value under \$500. See *What is a Rendition?* at the end of this page.

If you go out of business after the first of the year, you will still be liable for taxes on the personal property that you owned on January 1. You aren’t relieved of the taxes because you no longer own the property.

### Valuing Property

The appraisal district determines the value of all taxable property in the county. Before the appraisal can begin, the appraisal district compiles a list of the taxable property. The listing for each property contains a description of the property and the name and address of the owner.

State law requires chief appraisers who appraise the same properties for different taxing units to exchange information on the properties’ owner-

ship, description, and other data. When filing information, property owners with property in more than one appraisal district must file with each appraisal district office. The chief appraisers will mail these owners a notice each year about this process.

The appraised home value for a homeowner, who qualifies that homestead for exemptions in the preceding year and the current year, may not increase more than 10 percent per year since that home’s last reappraisal as the owner’s qualified homestead.

Property Tax Code Section 23.23(a) sets out the limit on a residence homestead’s appraised value. A residence homestead’s appraised value for a tax year may not exceed the lesser of: (1) the market value of the property; or (2) the sum of: (A) 10 percent of the appraised value of the property for the last year in which the property was appraised for taxation times the number of years since the property was last appraised; (B) the appraised value of the property for the last year in which the property was appraised; and (C) the market value of all new improvements to the property.

The appraisal limitation applies in the year after the homeowner qualifies for the homestead exemption.

### How is your property valued?

The appraisal district must repeat the appraisal process for property in the county at least once every three years.

To save time and money, the appraisal district uses *mass appraisal* to appraise large numbers of properties. In a mass appraisal, the appraisal district first collects detailed descriptions of each taxable property in the district. It then classifies properties according to a variety of factors, such as size, use, and construction type. Using data from recent property sales, the district appraises the value of typical properties in each class. Taking into account differences such as age or location, the district uses the typical property values to appraise all the properties in the class.

For individual properties, the appraisal district may use three common methods to value property: market, income, and cost approach.

The market approach is most often used and simply asks, “What are properties similar to this property selling for?” The value of your home is an estimate of the price your home would sell for on January 1. The appraisal district compares your home to similar homes that have sold recently and determines your home’s value.

The district uses the other methods to appraise types of properties that don’t often sell, such as utility companies and oil leases. The income approach asks, “What would an investor pay in anticipation of future income from the property?” The cost approach asks, “How much would it cost to replace the property with one of equal utility?”

### What if your property value rises?

A *notice of appraised value* tells you if the appraisal district intends to increase the value of your property.

Chief appraisers send two kinds of notices of appraised value. A detailed notice contains a description of your property, its value, the exemptions, and an estimate of taxes that might be owed. This notice is sent:

- ★ **if the value of your property is higher than it was in the previous year** (the appraisal district’s board can decide that the district will send detailed notices only if a property’s value increased by more than \$1,000);
- ★ **if the value of your property is higher than the value you gave on a rendition** (see next section); or
- ★ **if your property wasn’t on the appraisal district’s records in the previous year.**

If the conditions for the above notice do not apply, the chief appraiser will send a short notice without the tax estimate if your property was reappraised, changed hands, or if requested by you or your agent.

The chief appraiser must send you the notice of appraised value by May 15 or as soon thereafter as possible. If you disagree with the value, you have until May 31 or 30 days from the date the notice is delivered (whichever is later) to file a protest with the ARB.

The notice of appraised value explains how you can file a protest with the ARB if you disagree with the district’s actions. The notice will include instructions on how and when to file a protest and will include a protest form.

### What is a rendition?

A *rendition* is a form you may use to report the taxable property you own on January 1 to the appraisal district. The rendition identifies, describes, and gives the location of your taxable property. You also may give your opinion of your property’s value on the rendition form, but it isn’t required. Business owners must report a rendition of their personal property. Other property owners may submit a rendition, if they choose.

If the total taxable value of your personal property is less than \$500 in any one taxing unit, then the property is exempt in that taxing unit. See the *New Business/Going Out of Business* Section.

★ **Advantages** – If you file a rendition, you are in a better position to exercise your rights as a taxpayer.

- Your correct mailing address is on record so taxing units will send your tax bills to the right address.
- Your opinion of your property's value is on record with the appraisal district. The chief appraiser must send you a notice of appraised value if the appraiser puts a higher value on your property than the value you listed on your rendition.

★ **Deadline** – File your rendition with the appraisal district after January 1 and no later than April 15. The chief appraiser may extend the deadline to April 30 if you can show good cause for needing an extension.

★ **Requirements** – If you own tangible personal property that is used to produce income, you must report this property on a rendition form every year. Businesses, for instance, must report their inventories, equipment, and machinery on a rendition.

If your property is appraised by more than one appraisal district, you need to file a rendition in each appraisal district office. This can occur when your property is located in a taxing unit that is also in a neighboring county. If you have questions, contact the appraisal district in your county.

Renditions and any income and expense information that you file about your property are kept confidential by the appraisal district. Persons who are not the property owner, the owner's employee, or the owner's affiliated entity must file notarized renditions.

### How to Appeal

The right to protest to the appraisal review board is the most important right you have as a taxpayer. You may protest if you disagree with any of the actions the appraisal district has taken on your property. You may discuss your concerns about your property value, exemptions, and special appraisal in an informal session with an impartial panel of your fellow citizens.

Most appraisal districts informally review your protest with you to try to solve problems. Check with your district for details.

If you lease property and must pay the owner's property taxes (required by lease contract), then you may appeal the property's value to the ARB. You may appeal the property's proposed value only if the property owner does *not* appeal. This appeal right includes leasing land, buildings, or personal property. The appraisal district will send the notice of appraised value to the property owner, who is required to send a copy to you. If you appeal, the ARB will send any notices to you.

State law prohibits the Comptroller from advising a taxpayer, appraisal district, or appraisal review board about a protest. State law also prohibits the Comptroller from intervening in a protest.

### What is an appraisal review board (ARB)?

An ARB is a group of citizens authorized to resolve disputes between taxpayers and the appraisal district.

The appraisal district's board of directors appoint ARB members. An individual must be a resident of the appraisal district for at least two years to serve on the ARB. Current officers and employees of the appraisal district, taxing units, and State Comptroller's office may not serve. In larger counties (population greater than 100,000), former directors, officers, and employees of the appraisal district can't serve on the ARB. Some other specific Tax Code restrictions also apply. ARB members also must comply with special conflict of interest laws.

The ARB determines taxpayer protests and taxing unit challenges. In taxpayer protests, it listens to both the taxpayer and the chief appraiser. The ARB determines if the chief appraiser has granted or denied exemptions and agricultural appraisals properly. ARB decisions are binding only for the year in question. The ARB begins around May 15 and ends by July 20.

ARB meetings are open to the public. Notices of the date, time, and place of each meeting must be posted at least 72 hours in advance at the appraisal district office and at the county clerk's office. The ARB's hearing procedures must be posted in a prominent place in the room in which hearings are held. For cost savings, the ARB typically meets at the appraisal office. It does not usually have its own staff or office. The chief appraiser must publicize annually the right to and methods for protesting before the ARB in a manner designed to notify all district residents. The ARB by rule will provide for hearing times on evenings or on Saturdays or Sundays.

### Should you protest?

The ARB must base its decisions on evidence. It hears evidence from both sides — the taxpayer and the chief appraiser.

Following is a list of protest issues that an ARB can consider and suggestions on evidence you may want to gather.

#### ★ Is the proposed value of your property too high?

Ask one of the district's appraisers to explain the appraisal. Be sure the property description is correct. Are the measurements for your home or business and lot correct? Gather blueprints, deed records, photographs, a survey, or your own measurements.

Are there any hidden defects, such as a cracked foundation or inadequate plumbing? Get photographs, statements from builders, or independent appraisals.

Ask the appraisal district for the appraisal records on similar properties in your area. Is there a big difference in the values? This comparison may show that your property wasn't treated equally.

Collect evidence on recent sales of properties similar to yours from neighbors or real estate professionals. Ask the appraisal district for the sales that it used.

Consider using an independent appraisal by a real estate appraiser. Insurance records also may be helpful.

If you decide to use sales information to support your protest, you should:

- Get documents or sworn statements from the person providing the sales information.
- Use sales of properties that are similar to yours in size, age, location, and type of construction.
- Use recent sales. Sales that occurred closest to January 1 are best.
- Weigh the costs of preparing a protest against the potential tax savings. Preparing a protest may not be worth the time and expense if it results in only a small tax savings.

If you protest the agricultural value of your farm or ranch, find out how the appraisal district calculated your value. Compare its information with that of local experts on agriculture, such as the county extension agent, the Agricultural Stabilization and Conservation Service, the Soil Conservation Service, the Texas Crop and Livestock Reporting Service, the U.S. Department of Agriculture, or the agriculture department of a nearby university. The Comptroller's *Manual for the Appraisal of Agricultural Land* may be helpful.

#### ★ Is your property valued unequally compared with other property in the appraisal district?

See if the value of your property is closer to market value than other similar properties. For example, your property may be appraised at 100 percent of market value, while your neighbors' properties may be appraised at 90 percent of market value. A protest based on the level of appraisal may require more evidence. For more information about appealing an unequal appraisal or evidence to gather for such an appeal, see the Comptroller's *Appraisal Review Board Manual* or call the Comptroller's property tax hotline at 1-800-252-9121.

#### ★ Did the chief appraiser deny you an exemption?

First, find out why the chief appraiser denied your exemption. If the chief appraiser denied your homestead exemption, get evidence that you owned your home on January 1 and used the home as your principal residence on that date.

If the chief appraiser denied a homestead exemption for part of the land around your home, show how much land is used as a yard.

If the chief appraiser denied you an over-65, a disabled person's, or a disabled veteran's exemption, read about these exemptions on pages 2-3.

#### ★ Did the chief appraiser deny agricultural appraisal for your farm or ranch?

Find out why the chief appraiser denied your application. Agricultural appraisal laws have specific requirements for property ownership and use. Prove that your property qualifies as outlined on pages 3-4.

Gather your ownership records and management records or get information from local agencies that provide services to farmers and ranchers.

#### ★ Did the chief appraiser wrongly determine that you took your land out of agricultural use?

Is agricultural activity still taking place on your land? If you took only part of the land out of agricultural use, you may need to show which parts still qualify. If you are letting land lie fallow, show that the time it has been out of agricultural use is not excessive.

#### ★ Do the appraisal records show an incorrect owner?

Provide records of deeds or deed transfers to show ownership.

If you acquired the property after January 1, you may protest the property's value until the ARB approves the records. The law recognizes the new owner's interest in the taxes on the property.

★ **Is your property being taxed by the wrong taxing units?**

An error of this sort is often simply a clerical error. For example, the appraisal records show your property is located in one school district when it actually is located in another school district.

★ **Is your property incorrectly included on the appraisal records?**

Some kinds of taxable personal property move from place to place quite regularly. Property is taxed at only one location in Texas. You can protest the inclusion of your property on the appraisal records if it should be taxed at another location in Texas.

★ **Did the chief appraiser or ARB fail to send you a notice that the law requires them to send?**

You have the right to protest if the chief appraiser or ARB failed to give you a required notice. But unless you disagree with your appraisal, there is no point in protesting failure to give a notice. Be sure that the appraisal district has your correct name and address.

You *cannot* protest failure to give notice if the taxes on your property are delinquent. Before the delinquency date, you must pay a partial amount of taxes – usually the amount of taxes that aren't in dispute.

A notice is presumed delivered if sent by first-class mail with a correct name and address. Your failure to receive a properly mailed notice does not give you the right to a late hearing. In some instances, notices are sent certified mail.

★ **Is there any other action the appraisal district or ARB took that affects you?**

You have the right to protest any appraisal district action that affects you and your property. For instance, the chief appraiser may claim your property wasn't taxed in a previous year, and you disagree. You may protest only actions that affect your property.

**How should you protest?**

The ARB will notify you at least 15 days in advance of the date, time, and place of your hearing. Try to discuss your protest issue with the appraisal office in advance. You may work out a satisfactory solution without appearing before the ARB.

At least 14 days before your protest hearing, the appraisal district will send you:

**How to File a Protest**

1. **File a written protest.** The appraisal district has protest forms available, but you need not use an official form. A notice of protest is sufficient if it identifies the owner, the property that is the subject of the protest, and indicates that you are dissatisfied with a decision made by the appraisal district.

2. **File your notice of protest by May 31** or no later than 30 days after the appraisal district delivers a notice of appraised value to you, *whichever date is later*.

If the chief appraiser sends you a notice that your agricultural land is no longer in agricultural use, you must file your protest within 30 days of the date the chief appraiser mailed the notice.

If the ARB ordered a change in your property's records, you must file your notice of protest within 30 days of the date on which the ARB delivered you a notice of the change.

If you file a notice of protest *before* the ARB approves the appraisal records, you are entitled to a hearing *if* the ARB decides that you had good reason for failing to meet the deadline.

If you don't file a notice of protest before the ARB approves the appraisal records, you lose your right to protest. You also lose the right to file a lawsuit about the taxable value of your property.

If your protest is late because the chief appraiser or ARB failed to mail your notice of appraised value or denial of exemption or agricultural appraisal, you may file your protest any time before the taxes become delinquent. You must pay some current taxes before the delinquency date to be entitled to this type of hearing.

In some cases, you may file with the ARB to correct an error even after these deadlines. Contact your appraisal district or the Comptroller's office if you have questions about clerical errors, substantial value errors, double taxing, or other areas.

1. A copy of this pamphlet;
2. A copy of the ARB procedures; and
3. A statement that you have the right to inspect and obtain a copy of the data, schedules, formulas, and any other information that the chief appraiser plans to introduce at your hearing.

The appraisal district may charge for copies of materials you request. However, the charge may not exceed \$15 on a residential property or \$25 on a non-residential property.

When you present your protest to the ARB, you may appear in person, send someone to present the protest, or send a sworn affidavit with the evidence to support your protest. See *Appointing an Agent* on pages 1-2.

Contact the appraisal district or the Comptroller's office for an affidavit form, but you need not use this official form. If your letter contains all the information required, then you may have your letter notarized and send it to the appraisal review board.

★ **Do not contact ARB members outside the hearing.**

The ARB members are prohibited from communicating with another person about a property under protest. Each ARB member must sign an affidavit stating he or she hasn't discussed your case. An ARB member who discussed your case outside the hearing must remove himself or herself from your hearing.

★ **Be on time and prepared for your hearing.**

The ARB may adopt a policy to place a time limit on hearings.

★ **Stick to the facts of your presentation.**

The ARB has no control over the appraisal district's operations or budget, tax rates for the local taxing units, inflation, or local politics. Including these topics in your presentation isn't helpful to you.

★ **Present a simple and well organized protest.**

Stress key facts and figures. Write them down in logical order and give copies to each ARB member. You are required to give a copy of your evidence to the appraisal district representative.

★ **Recognize that the ARB acts as an independent judge.**

The ARB listens to both the taxpayer and the chief appraiser before making a decision. It is *not* a case of the taxpayer against the ARB *and* the chief appraiser. The ARB will ask you to take an oath (either by swearing or by affirming) before you present evidence. Should you refuse to take the oath, the ARB will note this fact and may take it into account as the ARB weighs the evidence. The ARB may decide to end the hearing. Appraisal district staff must take an oath.

The chief appraiser has the burden of proving your property's value by a preponderance of the evidence presented at the ARB hearing. If he or she fails to meet the burden of proof, the ARB must determine in your favor.

**What should you do about errors found after the filing deadline?**

The law provides for a late ARB hearing to correct errors, including property appraised more than one-third above its correct value. The ARB has limited authority after approving the original appraisal records. Property owners must file a written request and meet certain requirements for the ARB to grant a late hearing on an approved value.

For the current and previous four tax years, the ARB may correct a clerical error, multiple appraisal of a property, or including non-existent property on the appraisal roll. A "clerical error" is a mistake in writing, copying, transcribing, or entering data, but is not a mistake in reasoning or judging a value. A clerical error does not include a property owner's mistake. "Multiple appraisal," also called double taxation, is taxing the same property more than once in the same tax year. "Non-existent property" is property that does not exist at the location or in the form described in the appraisal record.

For the current tax year, the ARB may grant late hearings to correct one-third overappraisals, to correct values based on a joint motion of the property owner and chief appraiser, and to hear from owners who weren't sent a required notice. These types of late hearings require property owners to file written requests before the delinquency date of February 1. Pending an ARB decision on a late hearing, the owner must pay some current taxes, usually the taxes not in dispute. If the owner wins a value reduction in a late ARB hearing, the taxing units will refund the difference in the tax payment. For a hearing on one-third overappraisal, the property may not have had an ARB hearing earlier in the year. The owner must show that the approved appraised value exceeds the correct value by more than one-third. If the owner proves that the value is in error, but less than one-third wrong, the ARB may not order a value reduction. For a joint motion hearing, the ARB must approve a change when the property owner and chief appraiser have agreed to the change in writing.

Following rules adopted by the ARB, the chief appraiser may change the appraisal roll at any time to correct any inaccuracy that does not increase the amount of tax liability.

### Should you appeal to district court?

Once the ARB rules on your protest, it sends you a written order by certified mail. If you are dissatisfied with the ARB's findings, you have the right to appeal its decision to the state district court in your county.

You should consult with an attorney to determine if you have a case. Within 45 days of receiving the written order, you must file a petition for review with the district court.

You also are required to make a partial payment of taxes — usually the amount of taxes that aren't in dispute — **before the delinquency date**. You may ask the court to excuse you from prepaying your taxes. You must file an oath of "inability to pay" the taxes in question and argue that prepaying the taxes restrains your right to go to court on your protest. The court will hold a hearing and decide the terms or conditions of your payment.

At the district court, you may ask to have your appeal resolved through arbitration.

### Setting Tax Rates

Once the ARB approves the appraisal records, the chief appraiser prepares an *appraisal roll* for each taxing unit. An appraisal roll lists the taxable property within the boundaries of the taxing unit. The appraisal district's job is finished for the current year. It has provided a set of equal and uniform values for all local taxing units to use.

Now the taxing units decide what services they will provide in the coming year and how much money they will need. Each taxing unit adopts a tax rate that will raise the needed tax dollars.

### How do tax rates work?

As a taxpayer, it's important for you to understand how government spending, property values, and tax rates affect the size of your own tax bill.

#### ★ Property values determine each taxpayer's share of the total taxes.

Changes in property values may affect the tax bills of individual owners, but they do not necessarily increase or decrease the *total* amount of taxes to a taxing unit.

#### ★ A taxing unit's budget determines the total amount of taxes.

A change in the tax rate by itself does not reflect an increase or decrease in taxes. Total taxes increase only when government spending increases.

#### ★ The only meaningful way to compare tax rates is to compare the amount of tax revenue they produce.

State "truth-in-taxation" laws give taxpayers a voice in decisions that affect their property tax rates. Beginning in early August, taxing units take the first step toward adopting a tax rate by calculating and publishing the *effective* and *rollback tax rates*.

The *effective tax rate* would provide the taxing unit with approximately the same amount of revenue it had the year before on properties taxed in both years. For example, if property values go up, the effective tax rate goes down. Comparing property tax revenues from one year to the next year tells you whether there will be a tax increase.

The *rollback rate* provides the taxing unit approximately the same amount of tax revenue it spent the previous year for day-to-day operations plus an extra 8-percent cushion, and sufficient funds to pay its debts in the coming year. For school districts, the cushion is *six cents per \$100* of property value, not *8 percent*. If a unit adopts a tax rate that is higher than the *rollback rate*, voters in the unit can circulate a petition calling for an election to roll back — or limit — the size of the tax increase. For school districts, no petition is required. The school board calls for an election to ratify the adopted rate if the adopted rate exceeds the rollback rate.

Each taxing unit (other than a school district) publishes the rates in a local newspaper, along with a list of the debts it must pay and the amount of money left over from the previous year. A school district has a special notice.

If taxpayers believe that the taxing unit hasn't calculated and published in good faith, they can ask a court to stop the taxing unit from adopting a tax rate until it complies with the law.

### What if a tax increase is planned?

Taxing units hold budget hearings to discuss what services to provide in the coming year and where to get the money for these services. Taxpayers concerned about spending should attend these hearings.

If a governing body wants to increase the tax rate more than 3 percent above the effective rate, it must publish a quarter-page notice in a local newspaper, announcing a special public hearing. This notice shows the proposed percentage increase, the difference between the proposed tax rate and last year's actual tax rate, and the effect of the proposed increase on average home taxes. School districts must publish a notice and hold a public hearing.

The public hearing gives taxpayers an opportunity to voice opinions about the proposed tax increase and ask questions of the governing body.

Before the hearing ends, the governing body must set a date, time, and place for formally adopting the tax rate. The taxing unit then publishes another quarter-page ad announcing the meeting for the governing body to adopt the tax rate.

If you believe that your taxing unit failed to comply in good faith with the laws on adopting a tax rate, you can file a lawsuit in district court to stop tax collection until the taxing unit complies with the law. You must file the lawsuit before substantially all of the tax bills are mailed.

### How can you limit a tax increase?

If a taxing unit adopts a tax rate that exceeds the *rollback rate*, the taxpayers may petition for an election to roll back the tax increase to the rollback rate. If a school district adopts a tax rate above the rollback rate, the district holds an election on the question to ratify the adopted tax rate. No petition is required.

For taxing units other than school districts, petitions for holding a tax rate rollback election must:

★ **Use specific legal wording.** An attorney can provide assistance on the proper wording for a petition.

★ **Be signed by at least 10 percent of the registered voters in the taxing unit.** The number of registered voters is the number of voters from the most recent official voter list.

★ **Be given to the taxing unit's governing body within 90 days after the date it adopted the tax rate.** Once the governing body receives a petition, it has 20 days to determine if it is valid. If the governing body determines that the petition is valid or if the governing body takes no action during the 20 days, it must set the date for an election within 30 to 90 days.

If a majority votes in favor of the tax rollback, the tax rate is reduced to the rollback rate immediately. For school districts, if a majority votes not to ratify the school district's adopted tax rate, the calculated rollback rate is the school's tax rate. In school districts, however, a rollback election is not required if the tax rate increase is to respond to a natural disaster.

### Paying Your Taxes

Taxing units usually mail their tax bills in October. The delinquency date is usually February 1. If February 1 is drawing near and you haven't received a tax bill, contact your local tax offices. Find out how much tax you owe and make sure your correct name and address are on record.

Your tax bill includes taxes for more than one taxing unit if some of these taxing units have combined their collection operations.

If your mortgage company pays the property taxes on your home, the mortgage company receives the tax bill.

The tax collector must give you a receipt for your tax payment if you ask for one. Receipts are useful for federal income tax purposes and for ensuring that your mortgage company paid the taxes on your home. In addition, your tax receipt is evidence that you paid the tax if a taxing unit sues you for delinquent taxes.

If you appeal your value to district court, you must pay your taxes — usually the amount that isn't in dispute — before the delinquency date. You may ask the court to excuse you from prepaying your taxes. You must file an oath of "inability to pay" the taxes in question and argue that prepaying the taxes restrains your right to go to court on your protest. The court will hold a hearing and decide the terms or conditions of your payment.

### When is the deadline for paying?

In most cases, the deadline for paying property taxes is January 31. Taxes that are unpaid on February 1 are delinquent. Penalty and interest charges are added to the original amount.

However, taxing units must give you at least 21 days to pay after they mail your original bill. If your bill is mailed after January 10, the delinquency date is postponed. You have until the first day of the next month that will provide at least 21 days for paying the bill. So, if the taxing unit mails your tax bill on January 15, your taxes don't become delinquent until March 1. The delinquency date is on the bill.

## How to Calculate Your Taxes And Who to Call

Market Value	• Appraisal district and ARB set values.
– Exempt Value	
= Taxable Value	
x Rate per \$100 Value	• Taxing unit's governing body sets rate. (Divide the amount by \$100.)
= Tax Amount	• Taxing unit's collector bills this amount.

Most property owners pay their property taxes before the end of the year so they can deduct the payments from their federal income taxes. If you haven't received a tax bill because the ARB is still reviewing a protest on your property, you may make a conditional tax payment. You must pay either last year's taxes on the property or the taxes due on the ARB order, whichever is less. Once the ARB sets a value, the tax collector sends you either a supplemental tax bill or a tax refund.

Check with the tax collection office on payment options that *may* be available, such as:

- ★ **Discounts** if you pay your taxes early;
- ★ **Split payment** of taxes allowing you to pay half your taxes by November 30 and the remainder by June 30 without any penalty;
- ★ **Partial payment** of your taxes;
- ★ **Payment by credit card**, with a fee of up to 5 percent;
- ★ **Escrow agreements** for a special year-round account; and
- ★ **Work contract** to pay taxes for certain taxpayers doing certain duties.

You may defer some of your homestead taxes if you choose. The taxes deferred are those taxes for any value that exceeds 105 percent of your home's appraised value, plus any new improvements, from the preceding tax year. You must file a deferral application with the appraisal district before the taxes go delinquent, and you must pay the taxes based on 105 percent of the home's value.

If you are 65 or older and have applied for the homestead exemptions for senior citizens, you may pay your current taxes on your home in four installments. You must pay at least one-fourth of your taxes before February 1 (delinquency date). The remaining payments are due before April 1, June 1, and August 1, without any penalty or interest. If you miss an installment payment, you will have a penalty (12 percent) and also interest (at 1 percent for each month delinquent) added to the installment amount. You must indicate on your first payment that you are paying your home taxes in installments. Installment payments apply to all taxing units on the tax bill.

An over-65 homeowner may defer payment of the taxes. (See *Age 65 or older homeowners* section on page 2.)

Homeowners who are disabled and apply for homestead exemptions also may pay their home taxes in *installments*. See the same steps above that an over-65 homeowner follows to pay in four installments.

Homeowners whose residences are damaged in a disaster and are located in a designated disaster area also may pay their taxes in four installments, in the same months as over-65 or disabled homeowners do.

## What if you don't pay your taxes?

The longer you allow your delinquent property taxes to go unpaid, the more expensive and risky it becomes for you.

### ★ You have penalty and interest charges added to your taxes.

Regular penalty charges may be as high as 12 percent, depending on how long the tax remains unpaid. Interest is charged at the rate of 1 percent per month. There is no maximum amount of interest. Private attorneys hired by taxing units to collect delinquent accounts can charge up to an additional 15-percent penalty to cover their fees.

### ★ You get delinquent tax notices.

The tax collector sends you at least one notice that your taxes are delinquent. Tax collectors often send additional notices and warnings.

### ★ You may have the option to set up an installment plan.

Some tax collectors allow you to pay delinquent taxes in installments for up to 36 months. A tax collector isn't required to offer this option.

Before signing an installment agreement, you should know that the law considers your signature an "irrevocable admission" that you owe all the taxes covered by the agreement.

### ★ You may have a delinquent tax lawsuit.

The tax collector's last resort is taking a delinquent taxpayer to court. Court costs will be added to the delinquent tax bill.

Each person who owns taxable property on January 1 is liable for all taxes due on the property for that year. A person who owned taxable property on January 1 can be sued personally for delinquent taxes, *even if* the property has been sold or transferred since then.

### ★ You may have problems selling your property.

Each taxing unit holds a *tax lien* on each item of taxable property. This tax lien gives the courts the power to foreclose on the lien and seize the property, even if its ownership has changed. The property will then be auctioned, and the proceeds used to pay the taxes.

As a result of the tax lien, someone who purchases real estate can't get a clear title until all the delinquent taxes owed on the property are paid in full. If you are buying a portion of a larger parcel of land, check the taxes on the larger parcel. You won't be able to clear a tax lien against your part unless taxes on the whole are paid.

## How to Get More Information

The appraisal district can answer questions about property values, exemptions, agricultural appraisal, and protests to the ARB. Your taxing units can answer questions about tax rates and tax bills. In addition, most property tax records are open to the public, including all the appraised values, exemption applications, and tax bills. If you have concerns about how the appraisal district operates or who serves as appraisal review board members, you may contact your appraisal district board of directors. The board of directors may not resolve issues dealing with your property's value, but may handle concerns with appraisal district services, operations, and policies.

## Property Tax Division Information Services

[www.window.state.tx.us](http://www.window.state.tx.us).

Call toll free in Texas **1-800-252-9121**.

(In Austin, call **512/305-9999**.)

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**Comptroller of Public Accounts**  
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(512) 463-4600 in Austin • (512) 475-0900 (FAX).

From a Telecommunications Device for the Deaf (TDD), our hearing impaired taxpayers may call toll free 1-800-248-4099, or they may call via 1-800-RELAY-TX. In Austin, the local TDD number is 305-9703.