

**REMEMBER TO ‘RENDER!’**  
**TAXABLE Property Renditions are Due April 1.**

**Does this apply to you?**

If you own tangible personal property that is used to produce income, such as the equipment or inventory owned by a business, it does.

**What is a rendition?”**

A rendition is a report to your county appraisal district that lists all of the taxable property that you owned or controlled on Jan. 1 of this year. This often applies to furniture, fixtures, equipment or inventory owned by a business.

**What are the advantages of filing?**

- ^ You give your opinion of your property’s value.
- ^ You record your correct mailing address so your tax bill will go to the right address.
- If your property’s value depreciated, you can file a report of decreased value.

**What is the deadline?**

- The last day of filing 2018 renditions is April 1.
- ^ An automatic extension is available if requested in writing by the April 1 deadline.
- The chief appraiser may grant an additional 15 days after the deadline for an owner who shows good cause in writing.

**REMEMBER!**

Filing is your responsibility. If you render late, don’t render or file an incomplete or false rendition, you may face a 10 to 50 percent penalty.

File renditions with your local appraisal district at:

Frio County Appraisal District  
815 S. Oak  
P. O. Box 1129  
Pearsall, Texas 78061-1129  
(830) 334-4163

Or contact:

Texas Comptroller Glenn Hegar  
Property Tax Assistance Division  
P. O. Box 13528 Austin, Texas 78711-3528  
Or call: 1-800-252-9121 and Press “2” to access the menu  
And then press “1” to contact the Information Service Team.

Or on the Web at:

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

## A Variety of Homestead Exemptions Could Lower Your Property Taxes!

A homestead exemption lowers the property taxes on your home by lowering its value. If your home is valued at \$50,000 and you receive a \$25,000 homestead exemption, your home will be taxed as if it were worth \$25,000.

### Who qualifies for an exemption?

Anyone who owns a home on Jan. 1 and uses it as a primary residence on that date is entitled to a \$25,000 homestead exemption to lower school taxes. It doesn't matter if your home is a house, condominium or mobile home. Counties, cities and special taxing districts may also offer homestead exemptions.

### Are other exemptions available?

If you're disabled - or if you're 65 years old or older - you are entitled to an additional \$10,000 school tax exemption on your home. And if you qualify for the 65 or older or disabled exemption, you're also entitled to a permanent, locked-in "ceiling" on the school property taxes on your home. The county, city or junior college may adopt a tax ceiling for 65 and older or disabled homeowners. The age 65 or older homeowners school tax ceiling transfers to the surviving spouse, if the spouse is 55 years of age or older at the time of death and lives in and owns the home. The age 65 or older homeowners (or their surviving spouses 55 years of age or older) also may transfer the percentage of school tax paid, based on their former home's school tax ceiling to a new home.

If you're a disabled veteran who receives from the Veterans Affairs (VA) - (1) 100 percent disability compensation due to a service connected disability and (2) a rating of 100 percent disabled or a determination of individual employability, you are entitled to an exemption from taxation of the total appraised value of your resident homestead.

### Do I have to apply each year?

No. If you had a homestead exemption on your home in 2017, you won't need to reapply for 2018 unless your chief appraiser requires it. However, if you haven't received an exemption on your present home - or if you've moved to a new home - You'll need to file for an exemption for 2018. If you are 65 this year, you may file for the age 65 or older exemption up to one year after the date you turned 65. And if you became disabled, you need to file for the disabled person's exemption.

### When and where should I file?

File applications before May 1 at your appraisal district office. If you need more time, contact us at:

*Frio County Appraisal District  
815 S. Oak  
P.O. Box 1129  
Pearsall, Texas 78061-1129  
Telephone: (830) 334-4163*

Or contact:

*Texas Comptroller Susan Combs  
Property Tax Assistance Division  
P.O. Box 13528 Austin, Texas 78711-  
3528*

Or call: 1-800-252-9121 and press "2" to access the menu and then press "1" to contact the information Service Team.

Or on the Web at:

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

## Property Tax Protest and Appeal Procedures

Property owners have the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- the appraised (market) value of your property
- the unequal value of your property compared with other properties
- the inclusion of your property on the appraisal roll
- any exemptions that may apply to you
- the qualification for an agricultural or timber appraisal
- the taxing units taxing your property
- the property ownership
- the change of use of land receiving special appraisal
- failure of the chief appraiser or appraisal review board (ARB) to send a required notice
- any action taken by the chief appraiser, county appraisal district (CAD) or ARB that applies to and adversely affects you.

### Informal Review

*(Insert description of CAD's informal review process, if any, then give name and telephone number of person taxpayer should contact.)*

FRIO COUNTY APPRAISAL DISTRICT  
830.334.4163

### Review by the ARB

If you cannot resolve your problem informally with the CAD, you file a notice of protest requesting to have your case heard by the ARB.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. It has the power to order the CAD to make the necessary changes based on evidence heard during the ARB hearing.

If you file a written request for an ARB hearing (notice of protest) before the deadline, the ARB will set your case for a hearing and send you written notice of the time, date and place of the hearing. If necessary, you may request a hearing in the evening or on a Saturday or Sunday. You may use Comptroller Form 50-132, *Property Appraisal - Notice of Protest*, to file your written request for an ARB hearing.

Prior to your hearing, you may ask to review the evidence the CAD plans to introduce at the hearing to establish any matter at issue. Before a hearing on a protest or immediately after the hearing begins, you or your agent and the CAD are required to provide each other with a copy of any materials (evidence) intended to be offered or submitted to the ARB at the hearing. Evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

To the greatest extent practicable, the hearing will be informal. You or a designated agent may appear in person or you may by telephone conference call or submission of written affidavit to present

## Deadline for Filing Protests with the ARB\*

### Usual Deadline

Not later than May 15 (or within 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year.

### Special Deadlines

For change of use (the CAD informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30th day after the notice of the determination was delivered to you.

For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a

your evidence, facts and argument. If you decide to participate by telephone conference call, you must provide your evidence to the ARB with a written affidavit before the ARB hearing begins. You may use Comptroller Form 50-283, *Property Owner's Affidavit of Evidence to the Appraisal Review Board*, to submit evidence for your telephone conference call hearing or for hearing by affidavit.

You and the CAD representative have the opportunity to present evidence about your case. You may cross-examine the CAD representative. The ARB will make its decision based on the evidence presented by both parties. In most cases, the CAD has the burden of establishing the property's value by a preponderance of the evidence presented.

In certain protests, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters.

You should not try to contact ARB members outside of the hearing. ARB members are required to sign an affidavit saying that they have not talked about your case before the ARB hears it.

### Review by the District Court, an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the ARB's decision, you have the right to appeal to district court. As an alternative to district court, you may appeal through binding arbitration or the State Office of Administrative Hearings (SOAH) if you meet the qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you receive the ARB's order. If you chose to appeal through binding arbitration, you must file a request for binding arbitration with the CAD not later than the 45th day after you receive notice of the ARB order. If you chose to appeal to the SOAH, you must file an appeal with the CAD not later than the 30th day after you receive notice of the ARB's order. Appeals to district court, binding arbitration or SOAH all require payment of certain fees or deposits.

### Tax Payment

You must pay the amount of taxes due on the portion of the taxable value not in dispute, the amount of taxes due on the property under the order from which the appeal is taken or the amount of taxes due in the previous year.

### More Information

You can get more information by contacting your CAD at  
*(insert CAD name, address, telephone number).*

FRIO COUNTY APPRAISAL DISTRICT  
P.O. BOX 1129  
PEARSALL, TEXAS 78061

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

protest you filed), the deadline is not later than the 30th day after the notice of the change was delivered to you.

*(You may insert deadline for protests concerning omitted property if doing so would avoid taxpayer confusion.)*

If you believe the CAD or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually Feb. 1) or no later than the 125th day after the date you claim you received a tax bill from one or more of the taxing units that tax your property. The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

\* The deadline is postponed to the next business day if it falls on a weekend or legal, state or national holiday.