

April 15, 2025

2025 UPDATED PROPERTY TAX INFORMATION NOW AVAILABLE FOR TEXAS TAXPAYERS

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

“Whether you are a homeowner, business owner, disabled veteran or a taxpayer, it’s important you know your rights concerning the property tax laws.” said Nelia Zapata, Chief Appraiser of Kendall Appraisal District. “You are encouraged to contact us about any issue or question you may have relating to property taxes with full confidence that we will provide the most complete, accurate and up-to-date information available to assist you”. Provided below is information about the many exemptions and programs available.

- **Property Tax Exemptions for Disabled Veterans** - The law provides partial exemptions for any property owned by veterans who are disabled, surviving spouses and children of deceased disabled veterans. Another partial exemption is for homesteads donated to disabled veterans by charitable organizations at no cost or not more than 50% of the good faith estimate of the homestead’s market value to disabled veterans and their surviving spouses. The amount of exemption is determined according to percentage of service-connected disability. The law also provides a 100% homestead exemption for 100% disabled veterans and their surviving spouses, including surviving spouses of U.S. armed service members killed or fatally injured in the line of duty.

- **Property Tax Exemptions** – Non-profit organizations that meet statutory requirements may seek property tax exemptions and must apply to their local appraisal district by April 30th. Contact our office for particulars. Child-care facilities; medical or biomedical property; businesses that receive tax abatements granted by taxing units; firms that ship inventory out of Texas that may be eligible for the freeport exemption; store certain goods in transit in warehouses that are moved within 175 days; construct, install or acquire pollution control property; own and operate energy storage systems; convert landfill-generated gas; or store offshore drilling equipment while not in use may also be eligible for statutory exemptions.

- **Rendering Taxable Property** - If a business owns tangible personal property that is used to produce income, the business must file a rendition with the appraisal district by April 15th. Personal property includes inventory and equipment used by a business. Owners do not have to render exempt property such as church property or an agriculture producer’s equipment used for farming.

- **Appraisal Notices** – If a taxpayer’s property market value increases by more than \$1,000, the taxpayer will receive a notice of appraised value from the appraisal district. The city, county, school districts and other local taxing units will use the appraisal district’s value to set property taxes for the coming year.

- **Taxpayer Assistance Pamphlet** – This Comptroller publication explains in detail the functions of a taxpayer liaison officer, how to protest a property appraisal, what issues the county appraisal review board (ARB) can consider and what to expect during a protest hearing. The publication also discusses the option to request limited binding arbitration to compel the ARB or Chief Appraiser to comply with a procedural requirement and of taking a

taxpayer's case to district court, the State Office of Administrative Hearings, or entering into regular binding arbitration if the taxpayer is dissatisfied with the outcome of the ARB hearing.

- **Homestead Exemptions** – A homestead is generally defined as the home and land used as the owner's principal residence on Jan. 1st of the tax year. A person who acquires property after Jan. 1st may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification for the exemption if the preceding owner did not receive the same exemption for that tax year. A homestead exemption reduces the appraised value of the home and, as a result, lowers property taxes. Applications are submitted to the appraisal district.

- **Productivity Appraisal** – Property owners who use land for timberland production, agricultural purposes or wildlife management can be granted property tax relief on their land. They may apply to the appraisal district for an agricultural special appraisal which may result in a lower appraisal of the land based on the productivity of the land, versus what the land would sell for in the open market.

- **Residence Homestead Tax Deferral** - Texas homeowners may postpone paying the currently delinquent property taxes due on the appreciating value of their homes by filing a tax deferral affidavit at the appraisal district. This tax relief allows homeowners to pay the property taxes on 105% of the preceding year's appraised value of their homestead, plus the taxes on any new improvements to the homestead. The deferral postpones the remaining taxes with interest, accruing at 8% per year but does not cancel them.

- **Property Tax Deferral for Persons Age 65 or Older, or Disabled, or Disabled Veteran Homeowners** – Texans who are 65 years of age or older, or who are disabled as defined by law, may postpone paying current and delinquent property taxes on their homes by signing a tax deferral affidavit. Once the affidavit is on file, taxes are deferred, but not cancelled, as long as the owner continues to own and live in the home. Interest continues to accrue at 5% per year on the unpaid taxes. You may obtain a deferral affidavit at the appraisal district.

- **Protesting Property Appraisal Values** – Property owners who disagree with the appraisal district's appraisal of their property for local taxes or for any other action that adversely affects them may protest their property value to the appraisal district's Appraisal Review Board.

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

For more information about these programs, contact the Kendall Appraisal District at 118 Market Avenue, Boerne, Texas, 830-249-8012 or requestinfo@kendallad.org . Information is also available from the State Comptroller's Property Tax Assistance Division website at: www.comptroller.texas.gov/taxes/property-tax/ or contact the Texas Comptroller's Property Tax Assistance Division at (800) 252-9121 then press "3" .