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JAN 20 2026

Christy Dine
COUNTY AND DISTRICT CLERK
LIPSCOMB COUNTY, TEXAS

January 20, 2026

Updated Property Tax Information Now Available for Texas Taxpayers

Darrouzett- New and updated property tax information has just been compiled by Lipscomb County Appraisal District and is available now to assist taxpayers. This property tax information is current and covers a wide range of topics, such as taxpayers assistance, exemptions and appraisals, and has information for select groups, such as disabled veterans and persons age 65 or older.

“Whether you are a homeowner, business owner, disabled veteran or taxpayer, it’s important you know your rights concerning property tax laws. You can contact us about any property tax issues with full confidence that we will provide the most complete, accurate and up-to-date information available to assist you.”

This includes information about the following programs.

- ❖ **Property Tax Exemptions for Disabled Veterans**-The law provides partial exemptions for any property owned by disabled veterans or surviving spouse and surviving children of deceased disable veterans. Another partial exemption is for homesteads donated to disabled veterans by charitable organizations at no cost or not more the 50% of good faith estimate of the homestead’s market value to disabled veterans and surviving spouses. The exemption amount is determined according to percentage of service-connected disability. The law also pervades a 100% homestead exemption for 100% disabled veterans and their surviving spouses of U.S. armed services members killed or fatally injured in the line of duty and surviving spouses of veterans who died as a result of qualifying condition or disease.
- ❖ **Property Tax Exemptions**-Nonprofit organizations that meet statutory requirements may seek property tax exemptions and must apply to their local appraisal district by a specific date, Child-care facilities; medical or biomedical property; business that received tax abatements granted by taxing ;units; ship inventory out of Texas that may be eligible for freeport exemption; store certain goods in transit in warehouses that are moved within 175 days; construct, install or acquire pollution control on 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 use to produce income, the business must file a rendition with its local appraisal district by a specified date. Personal property must include inventory and equipment a business uses. Owners do not have to render exempt property such s church property or an agriculture producer’s equipment used for farming.
- ❖ **Appraisal Notices**-Normally, taxpayers receive a notice of appraised value form the appropriate local appraisal district. The city, county, school districts and other local taxing units 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 the options of taking a taxpayer’s case to district court, the State Office of Administrative Hearings or regular binding arbitration if the taxpayer is dissatisfied with the outcome of the ARB hearing.
- ❖ **Homestead Exemptions**-A homestead is generally defined as the home and land used as the owner’s principal residence of Jan. 1 of the tax year. A person who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification for the exemption for that tax year. A homestead exemption reduces the home’s appraised value and, as a result lowers property taxes. Submit applications to the appropriate local 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 their local appraisal district for an agricultural special appraisal which may result in a lower appraisal of the land based on production, versus market value.
- ❖ **Residence Homestead Tax Deferral**-Texas homeowners may postpone paying the currently delinquent property taxes due on the appreciating value of their homes by filling a tax deferral affidavit at their local appraisal district. This tax relief allows homeowners to pay the property taxes on 105 % of the preceding year’s appraisal 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 age 65 or older or disabled, as defined by law, or who qualify for a disabled veteran exemption 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 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 their county’s ARB.
- ❖ **Informal Meeting**- Property owners can request an informal meeting with the appraisal district staff to try and resolve their disputes prior to attending ARB hearing.

For more information about these programs, Contact the Lipscomb County Appraisal District 101 Broadway Darrouzett, 806-624-2881. The Comptroller’s Property Tax Assistance Division provides more information on its website: comptroller.texas.gov/taxes/property-tax/.