

CLAY COUNTY APPRAISAL DISTRICT

Notice to Property Owners

Texas law provides exemptions, special appraisal, tax deferrals, and protest rights that may reduce your property tax burden. Review the options below and contact our office for applications and help determining eligibility.

Residence Homestead Exemptions

A residence homestead is generally the home and land you own and use as your principal residence. You may claim only one residence homestead. If you acquire a home after January 1, you may qualify for a prorated general exemption if the previous owner did not receive the same exemption for that tax year.

School taxes: Qualified homeowners receive a \$140,000 exemption from the appraised value of their residence homestead for school district taxes.

Age 65 or older or disabled: Qualifying homeowners receive an additional \$60,000 school district exemption and may qualify for a school tax ceiling. You may qualify when you turn 65 or become disabled; January 1 ownership is not required for this additional exemption. The age and disability school exemptions cannot both be claimed by the same individual. Disability must meet the legal requirements.

Full Homestead Exemption for Disabled Veterans

A disabled veteran qualifies for a full property tax exemption on their residence homestead if the U.S. Department of Veterans Affairs awards the veteran both of the following:

- 100 percent disability compensation for a service-connected disability; and
- A rating of 100 percent disabled or individual unemployability.

Eligible surviving spouses may also qualify, subject to certain restrictions. This includes spouses of veterans who would have qualified if the exemption had been available when the veteran died.

Partial exemption for disabled veterans: Qualifying disabled veterans and eligible surviving spouses or children of deceased disabled veterans may receive a partial exemption on one property owned on January 1. The veteran's service-connected disability rating generally determines the amount.

Other surviving spouses: A surviving spouse who has not remarried may qualify for a full residence homestead exemption if the deceased spouse was one of the following:

- A U.S. armed services member killed or fatally injured in the line of duty.
- A first responder killed in the line of duty, subject to eligibility requirements.
- A veteran who died from a qualifying condition or disease under the PACT Act or its regulations, regardless of the veteran's disability rating at death.

Applying for Exemptions

File exemption applications with the appraisal district where the property is located, generally by April 30. Certain exemptions allow later qualification or late filing. If you missed a deadline, contact our office about available options.

Provide the identification and supporting documents required for the exemption. A residence homestead application generally requires a Texas driver's license or state identification card with an address matching the homestead, unless a legal exception applies. Applicants claiming a veteran or disability exemption must provide documentation supporting eligibility.

Most approved residence homestead exemptions continue without annual reapplication. Submit a new or updated application when required by law or requested by the chief appraiser. Notify our office if your

ownership, residence, disability status, or other eligibility changes. Applications for charitable, religious, and other exemptions are also available.

Tax Deferrals for Homeowners

Homeowners age 65 or older, qualifying disabled homeowners, and qualifying disabled veterans may postpone collection of residence homestead taxes by filing a tax deferral affidavit. Taxes continue to accrue, interest generally accrues at 5 percent annually during the deferral, and the tax lien remains. A deferral postpones payment; it does not cancel taxes.

A separate deferral may be available for the portion of homestead taxes attributable to value exceeding 105 percent of the previous year's appraised value, plus new improvements. Interest on this deferred amount accrues at 8 percent annually. Contact our office for information about eligibility, payment requirements, and forms.

Agricultural and Wildlife Management Appraisal

Qualifying agricultural land may be appraised based on productivity rather than market value. Qualifying wildlife management land may also be eligible. Applications are generally due by April 30. An approved open-space agricultural appraisal generally continues without annual reapplication unless the chief appraiser requests one. A new owner must apply, and owners must report changes affecting eligibility. Ask our office about applicable qualifications and filing requirements.

Business Personal Property

Owners of income-producing tangible personal property must comply with rendition requirements, generally by April 15. Submit a written extension request by April 15 to extend the filing deadline to May 15. Failure to file a required rendition generally results in a 10 percent penalty; fraudulent filings may result in a 50 percent penalty.

Beginning in 2026, qualifying income-producing tangible personal property receives an exemption of up to \$125,000 of value in each taxing unit. Do not assume the exemption eliminates reporting requirements. Contact our office about the required rendition or certification for your business.

Property Value Protests

You may protest your property's appraised value and certain other appraisal district actions. The usual deadline is May 15 or 30 days after delivery of your notice of appraised value, whichever is later. Follow the deadline on your notice. Contact our office about an informal review; file a timely protest to preserve your right to an Appraisal Review Board hearing even if informal discussions are ongoing.

Electronic Notices

Property owners may request electronic delivery of eligible tax communications. Contact our office for the required form and delivery options.

Clay County Appraisal District

Visit: 101 E. Omega, Henrietta, TX 76365

Mail: P.O. Box 108, Henrietta, TX 76365

(940) 538-4311

Comptroller information and forms: comptroller.texas.gov/taxes/property-tax/

Residence homestead application: comptroller.texas.gov/forms/50-114.pdf