

**REMEMBER TO “RENDER”
TAXABLE PROPERTY RENDITIONS
Are Due by April 1st, 2019**

Who does this apply to?

If you own tangible personal property that is used to produce income, such as equipment or inventory owned by a business, this notice applies to you.

What is a rendition?

A rendition is a report to Sterling County Appraisal District that lists all of the taxable property that you owned or controlled on January 1 of this year. This often applies to furniture, fixtures, equipment, or inventory owned by a business.

What is the deadline?

- **THE FIRST DEADLINE FOR FILING 2019 RENDITIONS IS APRIL 1st.**
- A 30-day extension is available if requested by the May 1st deadline.
- The chief appraiser may grant an additional 15 days after the deadline for an owner who shows good cause in writing.
- **FAILURE TO FILE A RENDITION CAN RESULT IN A 10% PENALTY ON YOUR TAXES.**

How to file a rendition?

Pritchard and Abbott should be sending you a rendition form if you already have business personal property listed on the Sterling CAD Appraisal Roll.

- The form for Business Personal Property Rendition of Taxable Property can also be found on the Sterling CAD website at sterlingcad.org. Click on Forms and select the Business Personal Property Rendition Form 50-144.
- Please complete all required parts of Form 50-144, including appropriate Schedules A, B, C, D, E, or F. Send completed forms to: Ronnie Krejci – Chief Appraiser, Sterling County Appraisal District, Box 28, Sterling City, Texas 76951.

OR

YOU CAN CHECK THE BOX ON STEP 3 IF YOU HAVE THE SAME RENDITION AS 2018. THEN, PRINT, SIGN, DATE – AND RETURN.

AND

YOU CAN EMAIL THE COMPLETED FORM TO sterlingcad@verizon.net

You may contact the appraisal office at 325-378-7711 if you need help to complete the rendition form. We appreciate your cooperation to help ensure a fair market value for all Business Personal Property.

IMPORTANT INFORMATION FOR PROPERTY OWNERS

This property tax information covers areas such as rendering taxable property and applying for exemptions. All forms and applications can be obtained at the Sterling County Appraisal District.

HOMEOWNERS

HOMESTEAD EXEMPTION

A homestead exemption lowers the amount of taxes due on a property owner's primary residence.

REQUIREMENTS:

- Own and live in the home as of January 1st, 2019.
- Not claiming a homestead on any other property.
- A copy of the applicant's driver's license or state-issued ID with the current home address.
- Application deadline is April 30th, 2019.
- Applied for each year? NO

OVER 65 or DISABLED

An additional exemption and a ceiling can be applied for when a homeowner turns 65 years of age or becomes disabled.

REQUIREMENTS:

- Can be applied for as soon as the owner turns 65 years of age or becomes disabled by law.
- If disabled, a copy of the letter from the social security office stating the date the disability started.
- A copy of the applicant's driver's license or state-issued ID.
- Application deadline is April 30th, 2019.
- Applied for each year? NO

DISABLED VETERANS

An exemption is available for disabled veterans, the surviving spouse or the surviving children of a disabled veteran. The exemption amount is determined according to the percentage of service-connected disability.

REQUIREMENTS:

- A copy of the applicant's driver's license or state-issued identification card.
- A copy of the letter from the Veterans' Administration stating the starting date and disability rating.
- Application deadline is April 30th, 2019.
- Applied for each year? Only if the disability rating changes.

AGRICULTURE

Farmers and ranchers can apply for an agricultural productivity appraisal and lower property taxes based upon the productivity value of their land rather than the market value.

REQUIREMENTS:

- New owner – application deadline is April 30th, 2019.
- To qualify, the land must be in agricultural production 5 out of 7 years.
- Owners of land qualified as 1-d-1 need not file again in later years unless the chief appraiser requests a new application.
- If a new application is required, the appraisal district will notify you by mail.

BUSINESSES:

If you own tangible personal property that is used to produce income, you must file a rendition with the Sterling County Appraisal District. The deadline by state law for filing a business personal property rendition or an extension is April 1st, 2019. A rendition is a report to your county appraisal district that lists the taxable property that you owned or controlled on January 1 of this year. This often applies to furniture, fixtures, equipment or inventory owned by a business. A 10% penalty will be imposed if a rendition is filed late, incomplete or not at all.

For more information or applications, contact the Sterling County Appraisal District at 616 4th Street, Sterling City, Texas 76951 or phone (325) 378-7711. Information is also available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/ or the Sterling County Appraisal District's website at sterlingcad.org.

Property Tax Protest and Appeal Procedures

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

- the market or appraised value of your property
- the unequal appraisal of your property
- 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 taxable status of your property
- the local governments which should be taxing your property
- the ownership of property
- the change of use of land receiving special appraisal
- any action taken by the chief appraiser, appraisal district or appraisal review board (ARB) that applies to and adversely affects you.

Informal Review

The Chief Appraiser will be able to assist any taxpayer that needs help understanding the tax appraisal of their property. Call Ronnie Krejci at (325) 378-7711 or drop by the Appraisal District office at 616 4th Street.

Review by the ARB

If you cannot resolve your problem informally with the county appraisal district (CAD) staff, you may have your case heard by the ARB.

The ARB is an independent board of citizens that reviews problems with appraisals or other concerns listed above. It has the power to order the CAD to make the necessary changes to solve problems. If you file a written request for an ARB hearing (called a notice of protest) before the deadline, the ARB will set your case for a hearing. You will receive 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. 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. The law provides that before a hearing on a protest or immediately after the hearing begins, you or your agent and the CAD shall each provide the other with a copy of any written material intended to be offered or submitted to the ARB at the hearing. To the greatest extent practicable, the hearing will be informal. You or a designated agent may appear in person to present evidence or you may send notarized evidence for the ARB to review at your hearing. The CAD representative will present evidence about your case. You may cross-

examine the CAD representative. The ARB will make its decision based on the evidence presented. 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 can get a copy of a protest form from the appraisal district office or from the Comptroller of Public Accounts at www.window.state.tx.us/taxinfo/taxforms/50-132.pdf.

You should not try to contact ARB members outside of the hearing. The law requires ARB members 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 decision, you have the right to appeal. If you choose to go to court, you must start the process by filing a petition within 60 days of the date you receive the ARB's order. In certain cases, as an alternative to filing an appeal in district court, you may file, not later than the 45th day after you receive notice of the ARB order, a request for binding arbitration with the county appraisal district. In certain cases, you may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by, not later than the 30th day after you receive notice of the ARB's order, filing with the chief appraiser of the county appraisal district a notice of appeal. Appeals to district court, binding arbitration, or SOAH all require payment of certain fees or deposits.

Tax Payment

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

More Information

You can get more information by contacting your appraisal district at

Sterling County Appraisal District
616 4th Street or P.O. Box 28
Sterling City, TX 76951
(325) 378-7711

You can get an additional information on how to prepare a protest from the Comptroller's publication, *Property Tax Basics*, available on the Comptroller's Property Tax Assistance Division's website at www.window.state.tx.us/taxinfo/proptax/basics/96-1425.pdf.

Deadline for Filing Protests with the ARB*

Usual Deadline

On or before June 3, 2019 (or 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed if you miss the usual deadline for good cause. Good cause is some reason beyond your control, like a medical emergency. The ARB decides whether you have good cause.

Late protests are due the day before the ARB approves records for the year. Contact your appraisal district for more information.

Special Deadlines

For change of use (the appraisal district 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 mailed 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 protest you filed); the deadline is not later than the 30th day after the notice of the determination was mailed to you.

THE PROTEST DEADLINE FOR ALL PROTESTS IS MONDAY, JUNE 3, 2019.

If you believe the appraisal district 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 holiday.

“Productivity Appraisal” may lower the property taxes on your Farm, Ranch or Wildlife Management

Texas law allows farmers, ranchers, or wildlife managers of Sterling County to pay property taxes based upon the productivity value of their land rather than on market value. This means qualified land is taxed based on its ability to produce crops, raise livestock or preserve wildlife not on its value on the real estate market. And it can mean substantial property tax savings.

When is the application deadline?

If your land has never had a productivity appraisal or you are a new owner, you must apply to your local appraisal district before May 1 to take advantage of this benefit on your property taxes.

You may get up to 60 extra days if you have a good reason and ask for it before May 1. If you miss this deadline, you may still be able to apply, but you could pay a penalty. Check with your appraisal district office.

Do you need to reapply annually?

If your land already receives agricultural productivity appraisal or qualifies as wildlife management, you normally do not need to reapply unless the chief appraiser requires you to do so. If a new application is required, the appraisal district will notify you by mail.

**For more information, call or come by the
Sterling County Appraisal District.**

**STERLING CAD
Ronnie Krejci - CA
sterlingcad@verizon.net
P.O. Box 28
616 4TH Street
Sterling City, TX 76951
325-378-7711**



Or Contact:

Texas Comptroller Glenn Hegar
Property Tax Assistance Division
P.O. Box 13528

Austin, Texas 78711-3528

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

On The Web at: www.window.state.tx.us/taxinfo/proptax

**NOTICE OF PUBLIC HEARING ON BUDGET
STERLING COUNTY APPRAISAL DISTRICT**

The Sterling County Appraisal District will hold a public hearing on a proposed budget for the 2020 fiscal year.

The public hearing will be held on Tuesday, August 13, 2019 at 5:00 p.m. in the Sterling County Appraisal District office at 616 Fourth Avenue.

A summary of the Appraisal District budget follows:

The total amount of the proposed (2020) budget.	\$244,485
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The total amount of increase over the Current year (2019) budget.	\$0
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The number of employees compensated Under the proposed budget.	2
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The number of employees compensated Under the current budget.	2
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The Appraisal District is supported solely by payments from the local taxing units served by the appraisal district.

If approved by the Sterling County Appraisal District Board of Directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school district, city, and water district served by the Appraisal District.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. A copy is also available for public inspection at the Appraisal District office at 616 Fourth Avenue, Sterling City, TX. Telephone - (325) 378-7711