

2019 Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled

School District Name _____ School District Number _____

Appraisal District Name _____ Appraisal District Number _____

GENERAL INFORMATION: This form is used in connection with filing a self-report correction protest or a request for audit of a school district's taxable property values to reflect the amount of value lost in a single school district in one county because of the school tax limitation under Tax Code Section 11.26 on residence homesteads of individuals age 65 or older or disabled. The information is required to determine a deduction, if any, from taxable values for purposes of the Property Value Study, pursuant to Government Code Section 403.302(d)(8).

FILING INSTRUCTIONS: When providing a copy of the certified annual appraisal roll to the Comptroller's office, this form and all supporting documentation is to be completed and submitted with the *School District Report of Property Value – Short Form* (Form 50-251) to Property Tax Assistance Division's Data Security and Analysis Team (DSAT) by email at ptad.ears@cpa.texas.gov or by mail at P.O. Box 13528, Austin, Texas 78711-3528. For additional information, consult Comptroller Rules 9.103, 9.3059(a) and 9.4308(h) or contact DSAT at 800-252-9121 (press 2 and ask for DSAT).

SECTION 1: School Tax Limitation Information – Persons Age 65 or Older, Disabled and Qualified Surviving Spouses

Provide the information requested below specific to the residence homesteads of persons age 65 or older, disabled and qualified age 55 or older surviving spouses on which a tax ceiling exists

1. Total number of homesteads in the school district on which a tax ceiling exists. SR0701
2. Total appraised value (if the value is capped at 10 percent per year, use the capped value) of homesteads reported in item 1 above before exemptions are deducted. SR0702
3. Total appraised value lost to allowable exemptions granted on homesteads reported in item 1. (Include losses due to state-mandated \$25,000 exemptions; \$10,000 age 65 or older or disabled exemptions; disabled or deceased veteran's survivor(s) exemptions; 100 percent veteran's or their surviving spouse homestead; water conservation exemptions; solar and wind-powered exemptions). **DO NOT INCLUDE ANY LOCAL OPTIONAL EXEMPTIONS.** SR0703
4. Total taxable value of homesteads reported in item 1 after allowable exemptions are deducted. (Must equal the remainder of item 2 minus item 3.) SR0704
5. Total school district tax rate. SR0654
6. Total levy on homesteads reported in item 1 that would have been generated (paid) without the tax ceiling. (Must equal the levy calculated by multiplying the tax rate reported in item 5 times the value reported in item 4 times 0.01.) SR0705
7. Actual total levy on homesteads reported in item 1. (**will be paid**) SR0706
8. Total levy lost on homesteads reported in item 1. (Must equal the remainder of item 6 minus item 7.) (**will not be paid**) SR0707
9. Total value lost on homesteads reported in item 1. (Must equal item 8 divided by item 5 times 100.) SR0708
10. Total appraised value deducted for local optional, historical, age 65 or older, disabled and local optional percent exemptions granted on the homesteads reported in item 1. SR0709
11. Total value lost on homesteads reported in item 1. (item 9 minus item 10) SR0710

SECTION 2: Certification

As the chief appraiser or designated agent responsible for this report on behalf of the school district identified above, I swear or affirm that the information reflected in this *Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled* is true and correct to the best of my knowledge.

Print Name _____ Email Address _____ Phone (area code and number) _____

sign here _____ Date _____

Signature _____