

2017 Report on Value Lost Because of Deferred Tax Collections Under Tax Code Sections 33.06 and 33.065

GENERAL INFORMATION: The purpose of this form is to reflect the amount of value lost for all property in a single school district in one county for which the collection of delinquent taxes is deferred under either Tax Code Section 33.06 (residence homesteads owned by individuals age 65 or older or disabled) or Tax Code Section 33.065 (appreciating residence homesteads). 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)(11) and (d)(12).

This form is to be completed and submitted to the Property Tax Assistance Division's (PTAD) Data Security and Analysis Team in connection with filing a self-report correction protest or a request for audit of a school district's taxable property values as reflected in a Property Value Study finding under Government Code Section 403.302. This form also is to be submitted with the *School District Report of Property Value – Short Form (Form 50-251)* when providing a copy of the certified annual appraisal roll to the Comptroller's office pursuant to the *Electronic Appraisal Roll Submission Record Layout and Instructions Manual*. Please consult the Comptroller's Rules regarding property tax administration including 34 Texas Administrative Code Section 9.4308(h) regarding self-report correction protests, Section 9.103 regarding requests for audit and Section 9.3059(a) regarding certification of the appraisal roll.

ACCOUNT LIST: This form must be accompanied by or include a list, which identifies each property by county appraisal district (CAD) account number and property category, that is located within the school district identified below and for which the collection of delinquent property taxes are deferred under either Tax Code Section 33.06 or 33.065. For purposes of this form, the term property refers to each property account identified on the account list. You may either complete Section 3 or provide the same information in a separate spreadsheet you generate. Please see Section 3 for instructions on preparing this list or spreadsheet.

If you have questions, call PTAD's Data Security and Analysis Team at 800-252-9121 (press 2 to access the menu and then press 2 again to contact the Data Security and Analysis Team).

Section 1: District Information

School District Name	School District Number
Appraisal District Name	Appraisal District Number

Section 2: Deferral Information

For items 1 through 5, provide the information requested for school district taxes for the 2017 tax year for all property to which Tax Code Sections 33.06 and 33.065 apply. Do not include penalties or interest.

	Amount
1. Total amount of school district taxes assessed on all deferral properties	\$ <input style="width: 100%;" type="text"/>
2. Total amount of school district taxes paid on all deferral properties	\$ <input style="width: 100%;" type="text"/>
3. Total amount of unpaid school district taxes for 2017 for which collection has been deferred (Item 1 minus item 2):	\$ <input style="width: 100%;" type="text"/>
4. 2017 school district tax rate	\$ <input style="width: 100%; text-align: center;" type="text"/>
5. Total value lost to deferral for 2017 (Item 3 divided by item 4, then multiply the result by 100)	\$ <input style="width: 100%;" type="text"/>

Section 3: Account List

The account list – which identifies each property in the school district to which Tax Code Sections 33.06 or 33.065 apply – is to include the following information:

1. the individual account number the appraisal district assigned to each property;
2. the amount of school district taxes assessed on the property for the 2017 tax year;
3. the amount of school district taxes paid, if any, on the property for the 2017 tax year; and
4. the amount of school district taxes for the 2017 tax year for which collection has been deferred.

