

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

School District Name

School District Number

Appraisal District Name

Appraisal District Number

**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 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).

**FILING INSTRUCTIONS:** This form, including an account list as required in section 2, is to be submitted to the Comptroller's Property Tax Assistance Division's Data Security and Analysis Team (DSAT) with:

- the *Electronic Appraisal Roll Submission Record Layout and Instructions Manual* (EARS data collection);
- a *School District Report of Property Value – Short Form* (Form 50-251) when providing a copy of the certified annual appraisal roll pursuant to the self-report correction protest (SR protest); or
- a request for audit of a school district's taxable property values (audit request).

For additional information, consult Comptroller's 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: Deferral Information

Provide the information requested for the appropriate tax year for all property to which Tax Code Sections 33.06 and 33.065 apply. If submitting this form for the EARS data collection, provide the information requested for the tax year preceding the tax year reflected on the certified annual appraisal roll. If submitting this form for an SR protest or for an audit request, provide the information requested for the tax year at issue. Do not include penalties or interest.

	Amount
1. Total amount of school district taxes <b>assessed</b> on all deferral properties . . . . .	\$ <input type="text"/>
2. Total amount of school district taxes <b>paid</b> on all deferral properties . . . . .	\$ <input type="text"/>
3. Total amount of <b>unpaid</b> school district taxes for which collection has been <b>deferred</b> (item 1 minus item 2) . . . . .	\$ <input type="text"/>

## Section 2: Account List

This form must be accompanied by a list identifying each property (by county appraisal district (CAD) account number) that is located within the identified school district identified and for which delinquent property tax collection is deferred. For purposes of this form, the term property refers to each property account identified on the account list. A separate spreadsheet containing the required information may be attached rather than completing the chart below.

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:

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

Account Number	Amount of Tax Assessed	Amount of Tax Paid	Amount of Unpaid Tax Deferred
<b>Totals</b>			

Item 1

Item 2

Item 3

The totals of each of these three columns must equal the referenced item number in section 1 of this form.

**Section 3: 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 Deferred Tax Collections Under Tax Code Sections 33.06 and 33.065* and any attachment to it, is true and correct to the best of my knowledge.

**sign here ▶**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Email Address

\_\_\_\_\_  
Phone (*area code and number*)