

# 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 (SR protest) or a request for audit (audit request) 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 (EARS data collection)*. Please consult the Comptroller's Rules regarding property tax administration including 34 Texas Administrative Code Section 9.4308(h) regarding SR protests, Section 9.103 regarding audit requests and Section 9.3059(a) regarding certification of the appraisal roll and EARS data collection.

**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 the appropriate tax year for all property to which Tax Code Sections 33.06 and 33.065 apply. If submitting this form for an SR protest or for an audit request, provide the information requested for the tax year at issue. 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. Do not include penalties or interest.

	Amount
1. Total amount of school district taxes <b>assessed</b> on all deferral properties . . . . .	\$ <input style="width: 100%;" type="text"/>
2. Total amount of school district taxes <b>paid</b> on all deferral properties . . . . .	\$ <input style="width: 100%;" 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 style="width: 100%;" type="text"/>
4. School district tax rate . . . . .	\$ <input style="width: 100%; text-align: center;" type="text"/>
5. Total value lost to deferral properties (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 tax year;
3. the amount of school district taxes paid, if any, on the property for the tax year; and
4. the amount of school district taxes for the tax year for which collection has been deferred.

