Data Collection for Limitation on Homesteads of Elderly and Disabled or Deferred Taxes

Instructions

General Information: The purpose of this spreadsheet is to reflect the amount of value lost for each property in a school district in one county:

1. 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 School District Property Value Study (SDPVS) pursuant to Government Code Section 403.302(d)(11) and (d)(12).
2. 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 SDPVS, pursuant to Government Code Section 403.302(d)(8).

SECTION 1: Detailed Instructions

1. This spreadsheet is used for all ISD reports of freeze and deferral loss.

2. Use this spreadsheet only for ISDs. Any other tax unit data will be rejected by our system.

3. Leaving any field blank, other than those so indicated in the instruction, will cause the record to be rejected.

4. Use one record for each property in the ISD that has a deferral of taxes or a freeze, regardless of whether there was a loss to the freeze or a tax deferral for that property in the year being reported.
   * If a property has both a freeze and a deferral, include the data for both on the same record.

5. During the EARS data collection process, all ISDs in the appraisal district may be submitted in one spreadsheet or in separate spreadsheets.
   * For audits, use one spreadsheet per ISD.

SECTION 2: Field Descriptions

Column	Field name	Field Type	Length	Decimals	Instructions
A	SDPVS Year	Text	4		This is the four digit year for which the file is being submitted. * If submitted for the EARS data collection, it is usually the calendar year. * If submitted for an audit, it is the SDPVS year being audited.
B	Appraisal District ID	Text	3		PTAD's numeric appraisal district ID code. This three-digit code is unique to the appraisal district that appraises the property, not the county where the property is physically located. PTAD publishes the codes on its website in the county directory. They run from 001 to 254 except 191. **EXAMPLE**: 001 - Anderson County Appraisal District 101 - Harris County Appraisal District 188 - Potter-Randall Appraisal District
C	ISD ID Number	Text	7		Enter the full seven character ISD ID number assigned by TEA. Use the format 999-999. An example is Luling ISD, which has the ID number 028-903.
D	ISD Name	Text	50		Enter the ISD name as shown on the taxing unit list sent out by PTAD in May each year.
E	County ID	Text	3		PTAD's numeric county ID code. This three-digit code is unique to the COUNTY that the property is physically located in, not to the appraisal district that appraises the property. PTAD publishes the codes on its website in the county directory. They run from 001 to 254. **EXAMPLE**: 001 -Anderson County 101- Harris County 188 - Potter County 191 - Randall County
F	Appraisal District Account Number (also known as the Geographic or GEO ID)	Text	30		The unique long code that the appraisal district uses to identify a specific property. Geographic account number is another name for this code. If the appraisal district's system uses an account number that is less than 30 characters, enter the account number as it appears in the appraisal district system. **DO NOT ENTER LEADING OR TRAILING SPACES OR ZEROES**. **EXAMPLE**: N6650-00-001-0012-00 **NOTE**: Provide the short account number, sometimes referred to as the R-number or parcel number, in Column G.

G	Appraisal District Short Account Number (also known as the parcel ID or R number)	Text	30		The unique short code that the appraisal district uses to identify a specific property. Parcel number and R-number are other possible names for this code. If the appraisal district system uses a short account number that is less than 30 characters, enter the short account number as it appears in the system. **DO NOT ENTER LEADING OR TRAILING SPACES OR ZEROES**. If the appraisal district system does not use a short account number, copy the regular account number to this field. **EXAMPLE**: R12345 **NOTE**: Provide the long (or geographic) account number in column F.
H	Tax Office Account Number	Text	30		List the account number as it is used in the software system at the tax assessor-collector's office. Do not pad it with either zeroes or spaces. This should match the account number used for the property in the EARS file. The account number may contain letters, numbers, and some special characters. It may not contain a double quote ("), a comma (,), an asterisk (*), or a question mark (?) as these have special meanings to the computer system that will read the file. **If the appraisal district is supplying the data for this spreadsheet, this field may be left blank.**

I	Market Value	Numeric	12	0	This is the total reported market value for this property for the SDPVS year being reported. The number is before any cap loss but after any ARB adjustments.
					  * If this spreadsheet is being used for the EARS data collection, this should match the value reported in EARS.
					  * If this spreadsheet is being used for an audit, this is the current market value of the property.

J	Tax Ceiling Exists	Text	1		This is an indicator that this property is subject to a ceiling on taxes (tax freeze) because it is an elderly or disabled person's homestead or the qualified surviving spouse. Enter **Y** or **N** only.
K	10% Cap Loss	Numeric	12	0	Enter the value of any loss to the 10% cap in increases in appraised value.
L	State-Mandated Homestead Exemption Amount	Numeric	12	0	The dollar amount of any exemption for a state-mandated homestead exemption. The maximum amount for this field is $100,000
M	State- Mandated Over 65 Homestead Exemption Amount	Numeric	12	0	The dollar amount of any exemption for a state-mandated age 65 or older homestead exemption. The maximum amount for this field is $10,000.
N	State-Mandated Disabled Homestead Exemption Amount (Partially Disabled Veteran)	Numeric	12	0	The dollar amount of any exemption for a state-mandated disabled homestead exemption. The maximum amount for this field is $10,000.
O	100% Disabled Veteran Homestead Exemption Amount	Numeric	12	0	The dollar amount of the state-mandated 100 percent disabled or unemployable veteran homestead exemption.
P	Surviving Spouse 100% Disabled Veteran Exemption Amount	Numeric	12	0	The dollar amount of the state-mandated surviving spouse of a 100 percent disabled or unemployable veteran homestead exemption.
Q	Surviving Spouse Service Member Killed in Action Exemption Amount	Numeric	12	0	The dollar amount of any state-mandated surviving spouse of a service member killed in action homestead exemption.
R	Surviving Spouse First Responder Killed Line of Duty Exemption Amount	Numeric	12	0	The dollar amount of any state-mandated surviving spouse of a first responder killed in the line of duty homestead exemption.
S	Home Donated by Charity to Disabled Vet Homestead Exemption Amount	Numeric	12	0	The dollar amount of any state-mandated homestead exemption for a home donated by a charity to a disabled veteran.
T	Solar/Wind Power Exemption Amount	Numeric	12	0	The dollar amount of any state-mandated exemption for solar or wind- powered energy devices on the property.
U	Other State Mandated Exemption	Numeric	12	0	The dollar amount of all other state mandated exemptions that are not listed in this spreadsheet.
V	Optional Homestead	Numeric	12	0	The dollar amount of any exemption for a local optional general homestead exemption.

W	Local Optional Over 65 Homestead Exemption Amount	Numeric	12	0	The dollar amount of any local optional age 65 or older homestead exemption applied to this account.
X	Local Optional Disabled Homestead Exemption Amount	Numeric	12	0	The dollar amount of any local optional disabled homestead exemption applied to this account.
Y	Local Optional Historical Exemption Amount	Numeric	12	0	The dollar amount of any local optional historical property exemption.
Z	Other Local Optional Exemption	Numeric	12	0	The dollar amount of all other locally optional exemptions that are not listed in this spreadsheet.
AA	Current Tax Ceiling Amount (After Tax Rate Compression Adjustment)	Numeric	12	2	The amount of the ceiling on taxes (freeze) on an elderly or disabled property owner's homestead **AFTER TAX RATE COMPRESSION ADJUSTMENT**
AB	Tax Ceiling Amount (Before Tax Rate Compression Adjustment)	Numeric	12	2	The amount of the ceiling on taxes (freeze) on an elderly or disabled property owner's homestead **BEFORE TAX RATE COMPRESSION ADJUSTMENT**

AC	Taxes Deferred (for previous year if during EARS, current year if during audit)	Numeric	12	2	The amount of the LEVY lost for the reported SDPVS year.
					  * If submitted for the EARS data collection, this is the levy deferred in the previous year.
					  * If submitted for an audit, this is the levy deferred for the SDPVS year being audited.
					  * Do not include any penalties or interest.

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End of Worksheet