



## ADMINISTRATIVE CONCERNS

---

***Q: What is the system for tracking a home with a homestead exemption when a homeowner is moved to a nursing home or home abandoned but still being kept? How does the City know the exemption should not apply because of the change in status?***

A: The owner is responsible for notifying the Appraisal District of any changes that could affect their exemptions. However, this does not always happen. Many times a change of ownership is what prompts Bexar Appraisal District (BAD) to verify if the exemptions still qualify. Also, BAD receive information from Bureau of Vital Statistics of deaths that have occurred in Bexar County.

Also appraisers will notice during field inspection a home is vacant and alerts BAD to verify the exemptions. BAD receives information from neighbors, relatives, etc. informing them of possible exemption fraud. They follow up on these by sending a letter and verifying that the information they have is correct. Sometimes the person calling does not fully understand that an exemption that qualifies as of Jan 1 continues for the year. Other times they have received calls about a person receiving exemptions and upon checking find it is a disabled veteran's percentage exemption that is not tied to a homestead so the person does not have to be living there to claim the exemption. (These are the DV1, DV2, DV3, & DV4.) For the last 5 years BAD has been sending new applications to homeowners with older qualifying years and asking them to reapply for their homestead exemption. If they do not respond the exemptions are removed.

Texas Property Tax Code, Sec. 11.43(g),(h),(I)

(g) A person who receives an exemption that is not required to be claimed annually shall notify the appraisal office in writing before May 1 after his entitlement to the exemption ends.

(h) If the chief appraiser learns of any reason indicating that an exemption previously allowed should be canceled, he shall investigate. If he determines that the property should not be exempt, he shall cancel the exemption and deliver written notice of the cancellation within five days after the date he makes the cancellation.

(I) If the chief appraiser discovers that an exemption that is not required to be claimed annually has been erroneously allowed in any one of the five preceding years, the chief appraiser shall add the property or appraised value that was erroneously exempted for each year to the appraisal roll as provided by Section 25.21 of this code for other property that escapes taxation. If an exemption that was erroneously allowed did not apply to all taxing units in which the property was located, the chief appraiser shall note on the appraisal records, for each prior year, the taxing units that gave the exemption and are entitled to impose taxes on the property or value that escaped taxation.

---

***Q: How does the City monitor whether a resident deserves the homestead exemption?***

A: When a residential homestead exemption is filed, Bexar Appraisal District (BAD) verifies their Texas driver's license has the same address as the situs address of the property where they are applying for the exemption. If they don't have a Texas driver's license, they can take a Texas ID card, as per Texas Property Tax Code, Sec 11.43(f).

Texas Property Tax Code, Sec. 11.43 (f):

(f) The comptroller, in prescribing the contents of the application form for each kind of exemption, shall ensure that the form requires an applicant to furnish the information necessary to determine the validity of the exemption claim.

The form must require an applicant to provide the applicant's name and driver's license number, personal identification certificate number, or social security account number. If the applicant is a charitable organization with a federal tax identification number, the form must allow the applicant to provide the organization's federal tax identification number in lieu of a driver's license number, personal identification certificate number, or social security account number. The comptroller shall include on the forms a notice of the penalties prescribed by Section 37.10, Penal Code, for making or filing an application containing a false statement. The comptroller shall include, on application forms for exemptions that do not have to be claimed annually, a statement explaining that the application need not be made annually and that if the exemption is allowed, the applicant has a duty to notify the chief appraiser when the applicant's entitlement to the exemption ends. In this subsection:

(1) "Driver's license" has the meaning assigned that term by Section 521.001, Transportation Code.

(2) "Personal identification certificate" means a certificate issued by the Department of Public Safety under Subchapter E, Chapter 521, Transportation Code.

---

***Q: Second question-does the temple located on Sawyer Road pay property taxes. They were assuming no since they were probably designated as a "Church"***

A: Yes, they are exempt from property taxes.