

HOMESTEAD EXEMPTIONS AUDITED IN SAN AUGUSTINE COUNTY

The San Augustine County Appraisal District is mailing out homestead requalifying letters to property owners. Pursuant to new laws passed by the 88th Texas Legislature that became effective September 1, 2023, County Appraisal Districts are required to verify(re-qualify) property owners(properties) claiming a homestead exemption once every five years. Quoted below is the Texas Property Tax Code Sec. 11.43. Application for Exemption, Subsections:

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

(h-1) The chief appraiser of an appraisal district shall develop a program for the periodic review of each residence homestead exemption granted by the district under Section 11.13 to confirm that the recipient of the exemption still qualifies for the exemption. The program must require the chief appraiser to review each residence homestead exemption at least once every five tax years. The program may provide for the review to take place in phases, with a portion of the exemptions reviewed in each tax year.

(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.

If a property owner receives a letter they will be asked to refile their exemption application, for assistance visit the office, 122 N Harrison, or call the office at 936-275-3496.