

**NEWS RELEASE FROM THE SMITH COUNTY APPRAISAL DISTRICT**

Michael Barnett, Chief Appraiser. 245 SSE Loop 323, Tyler, TX 75702. 903/510-8600

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For **IMMEDIATE** Release

**OVER-65 AND DISABLED HOMEOWNERS MAY DEFER PROPERTY TAXES**

Texans aged 65 or older or who are disabled may postpone paying delinquent and current property taxes on their homes. They may take advantage of an option called "tax deferral" by signing an affidavit at the Smith County Appraisal District office.

"If the affidavit is on file, an over-65 homeowner or one who is disabled cannot lose a homestead because of delinquent taxes," Mike Barnett, chief appraiser of the Smith County Appraisal District said.

This special form of tax relief also halts a lawsuit filed to collect delinquent property taxes on the home, according to Barnett. "To stop a delinquent tax suit," Barnett explained, "the homeowner files the deferral affidavit with the court in which the suit is pending."

The law allows an age 65 and older or disabled homeowner to halt a pending sale to foreclose on the homestead's tax lien. And, the law extends the tax deferral to the surviving spouse of an individual who deferred the taxes on the homestead if the surviving spouse was 55 years of age when the deceased spouse died.

Barnett stressed the tax deferral only postpones paying taxes on the home; it does not cancel them. During the deferral time, taxes and interest of eight percent per year continue to accumulate although no additional penalties are added.

"When the qualified homeowner or surviving spouse no longer owns and lives in the home, all the deferred taxes and interest, as well as any penalties imposed before the deferral was filed, become due," Barnett said. If the taxes are not paid, taxing units can then sue to collect the amount due. Additional penalties may be added if the taxes remain delinquent after the deferral ends.

For more information or to obtain deferral forms, contact the Smith County Appraisal District, 245 S.SE. Loop 323, Tyler, 903/510-8600.

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