

NEWS RELEASE FROM THE SMITH COUNTY APPRAISAL DISTRICT

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For **IMMEDIATE** Release

OVER-65, DISABLED HOMEOWNERS AND DISABLED VETERANS MAY DEFER PROPERTY TAXES

Texans aged 65 or older, those who are disabled, and disabled veterans 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, one who is disabled or is a disabled veteran, cannot lose a homestead because of delinquent taxes,” Carol Dixon, 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 Dixon. “To stop a delinquent tax suit,” Dixon explained, “the homeowner files the deferral affidavit with the court in which the suit is pending.”

The law allows an age 65 and older, disabled homeowner or disabled veteran to halt a pending sale to foreclose on the homestead’s tax lien. 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.

Dixon stressed the tax deferral only postpones paying taxes on the home; it does not cancel them. During the deferral time, taxes and interest of 5 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,” Dixon 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. www.smithcad.org

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