

NEWS RELEASE from the Smith County Appraisal District 245 SSE Loop 323, Tyler, TX 75702. (903) 510-8600. Carol McNeil, Chief Appraiser.

For **Immediate** Release

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Homeowners Have Payment Options for Property Taxes on Appreciating Home Values

Texas homeowners may postpone paying the currently delinquent property taxes due on the appreciating value of their homes by taking advantage of the residence homestead tax deferral payment option and filing a tax deferral affidavit at the Smith County Appraisal District.

This tax relief allows homeowners to pay the property taxes on 105 percent of the preceding year's appraised value of their homestead, plus the taxes on any new improvements to the homestead. The remaining taxes are postponed — but not cancelled— with interest accruing at 8 percent per year.

Once the homeowner files the tax deferral affidavit with the appraisal district, no taxing unit can start or continue a lawsuit for the deferred taxes as long as that person owns and lives in the home. When the homeowner no longer owns and lives in the home, the deferred taxes and interest become due. If the taxes are not paid, taxing units can then sue to collect the deferred taxes and interest. Additional penalties are possible.

For complete details about deferring taxes on your home's appreciating value, contact Smith County Appraisal District at (903) 510-8600, or visit the district's office at 245 SSE Loop 323, Tyler. Information is also available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/.