

MESSAGE FROM OUR KJT STATE ATTORNEY



PHILIP J. HUNDL
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Legal Corner: IRS Land Tax Exemptions

Question: I own land that has been in agricultural use for several years but has always been valued at market value and not for "ag use." When and how do I ask the Central Appraisal District to change the land designation? Also, what are the deadlines to request other applicable tax exemptions?

appraisal district office before April 30th.

Land designated or valued as "ag use" or "open space" is assessed with taxes on the productive value of the land, rather than on the market value, or selling price, of the land. A property tax exemption will reduce the taxable value of your real property and, therefore, lower the amount of tax you will have to pay.

There are a number of exemptions that may be available to you if you qualify. The residence homestead exemption is available for all home owners on their residence if they lived on the property on January 1st of the tax year. In addition to the standard homestead exemption, the 65 years of age or older exemption may be available, provided you are old enough. Additionally, a disabled homestead exemption may be available, if you cannot

engage in gainful employment because of a physical or mental disability or if you are 55 years old, blind, and cannot engage in your prior employment because of your blindness. To qualify for this exemption, you must be "disabled" as defined by the Social Security Administration. Further, a disabled veteran or survivor exemption is available for veterans who became disabled while serving with the U.S. Armed Forces, for the surviving spouse or child (under 18 years of age and unmarried) of a disabled veteran, and for a member of the U.S. Armed Forces who was killed while on active duty. The disabled veteran or survivor exemption can be taken on any property in Texas, it is not limited solely to the homestead. Regarding all of these exemptions, I suggest you contact your county's appraisal district for the appropriate forms

to file and what documents are required to prove your eligibility. Do it now Time is running out!

Philip J. Hundl is State Attorney for the K.J.T. and a shareholder in the law firm of Wadler, Perches, Hundl & Kerlick with offices in Wharton, El Campo and Richmond, Texas. State Attorney's note: The information in this column is not intended as legal advice but to provide a general understanding of the law. Readers with legal problems, including those whose questions are addressed here, should consult attorneys for advice on their particular circumstances.

Submit your questions for this column via email to phundl@wphk-law.com or via U.S. Mail to Wadler, Perches, Hundl & Kerlick, Philip J. Hundl, KJT State Attorney c/o KJT Legal Column, 101 W. Burleson Street, Wharton, Texas 77488 or at www.wphk-law.com.

Although the IRS tax filing deadline may have pass, you still have time (but not much) for filing your land tax exemptions and requests. Ag Use vs. Market Value designations on land have a huge impact on the taxes assessed. If you qualify for an exemption, please don't miss the deadline.

All applications seeking land use valuations as "agricultural use", "open space", other applicable tax exemptions and other requests (i.e. requests for separate listing of separately owned land and improvements, proportionate taxing of a planned unit development property, separate listing of separately-owned land, and separate listing of undivided interests (just to name a few)) are due at your county's central