

# Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled

Form 50-253

School District Name

School District Number

Appraisal District Name

Appraisal District Number

**GENERAL INFORMATION:** This form is used in connection with filing a self-report correction protest or a request for audit of a school district's taxable property values to reflect the amount of value lost in a single school district in one county because of the school tax limitation under Tax Code Section 11.26 on residence homesteads of individuals age 65 or older or disabled. The information is required to determine a deduction, if any, from taxable values for purposes of the School District Property Value Study (SDPVS), pursuant to Government Code Section 403.302(d)(8).

**FILING INSTRUCTIONS:** When providing a copy of the certified annual appraisal roll to the Comptroller's office, this form and all supporting documentation is to be completed and submitted with the Tax Rate Submission Spreadsheet to the Property Tax Assistance Division's Data Analysis Team (DAT) by email at [ptad.ears@cpa.texas.gov](mailto:ptad.ears@cpa.texas.gov) or by mail at P.O. Box 13528, Austin, Texas 78711-3528. For additional information, consult Comptroller Rules 9.103, 9.3059(a) and 9.4308(i) or contact DAT at 800-252-9121 (press 1).

## SECTION 1: School District Property Value Study Year

State the tax year for which you are reporting a loss: \_\_\_\_\_

If this form is being completed for SDPVS year 2022 or earlier, ONLY complete column A. For SDPVS years 2023 onward, complete both columns.

## SECTION 2: School Tax Limitation Information – Persons Age 65 or Older, Disabled and Qualified Surviving Spouses

Provide the information requested below specific to the residence homesteads of persons age 65 or older, disabled and qualified age 55 or older surviving spouses on which a tax ceiling exists.

### Instructions:

On line 1, enter the total number of properties that have a tax rate limitation in effect for this SDPVS year and the ISD has lost levy because of that limitation. Use column A for total number of properties that will apply for this SDPVS year. Use column B for the number that would have applied for this SDPVS year if it had not been adjusted for tax rate compression and homestead exemption in accordance with SB 12 (second called session of the 87th legislature) and SB 2 (second called session of the 88th legislature).

On line 2, enter the market value minus any loss to the 10% cap for all homesteads that are counted in line 1. Use column A for the amount that will apply for this SDPVS year. Use column B for the amount that would have applied for this SDPVS year if it had not been adjusted for tax rate compression and homestead exemption in accordance with SB 12 (second called session of the 87th legislature) and SB 2 (second called session of the 88th legislature).

On line 3, enter the total value of all state mandated exemptions granted for the homesteads that are counted on line 1. Use column A for the amount that will apply for this SDPVS year. Use column B for the amount that would have applied for this SDPVS year if it had not been adjusted for tax rate compression and homestead exemption in accordance with SB 12 (second called session of the 87th legislature) and SB 2 (second called session of the 88th legislature).

On line 4, enter the balance remaining after subtracting line 3 from line 2. Use column A values to calculate column A and column B values to calculate column B.

On line 5, enter the total tax rate for the ISD for this SDPVS year. The same tax rate number will apply for both columns A and B.

On line 6, enter the levy calculated by multiplying line 5 times line 4 times .01, rounded to an integer with no decimal places. Use column A values to calculate column A and column B values to calculate column B.

On line 7, enter the total limitation amount for homesteads counted in line 1. Use column A for the limitation amount that will apply for this SDPVS year. Use column B for the amount that would have applied for this SDPVS year if it had not been adjusted for tax rate compression and homestead exemption in accordance with SB 12 (second called session of the 87th legislature) and SB 2 (second called session of the 88th legislature). Do not place anything in column B if this form is being used for SDPVS year 2022 or earlier.

On line 8, enter the balance remaining after line 7 is subtracted from the amount in line 6, column A. Use the amount in column A, line 7 for column A and the amount in line 7, column B for column B. If the calculated amount is negative, enter zero. Do not place anything in column B if this form is being used for SDPVS year 2022 or earlier.

On line 9, enter the result of dividing the amount in line 8 by amount in line 5 and then multiplying by 100. Use the amount in line 8 of column A for column A and the amount in line 8 of column B for column B. Do not place anything in column B if this form is being used for SDPVS year 2022 or earlier.

On line 10, enter the total value of any local optional exemptions granted on homesteads included in line 1. Use column A for the amount that will apply for this SDPVS year. Use column B for the amount that would have applied for this SDPVS year if it had not been adjusted for tax rate compression and homestead exemption in accordance with SB 12 (second called session of the 87th legislature) and SB 2 (second called session of the 88th legislature).

On line 11, enter the balance remaining after line 10 is subtracted from the amount in line 9 of column A. Use column A values to calculate column A and column B values to calculate column B.

Description	Column A	Column B
1. Total number of homesteads in the school district on which a tax ceiling exists.	SR0701	SR0715
2. Total appraised value (if the value is capped at 10 percent per year, use the capped value) of homesteads reported in item 1 above before exemptions are deducted.	SR0702	SR0719
3. Total appraised value lost to allowable exemptions granted on homesteads reported in item 1. (Include losses due to state-mandated \$100,000 exemptions; \$10,000 age 65 or older or disabled exemptions; disabled or deceased veteran's survivor(s) exemptions; 100 percent veteran's or their surviving spouse homestead; water conservation exemptions; solar and wind-powered exemptions).  <b>DO NOT INCLUDE ANY LOCAL OPTIONAL EXEMPTIONS.</b>	SR0703	SR0720
4. Total taxable value of homesteads reported in item 1 after allowable exemptions are deducted. (Must equal the remainder of item 2 minus item 3.)	SR0704	SR0721
5. Total school district tax rate.	SR0654	SR0654
6. Total levy on homesteads reported in item 1 that would have been generated (paid) without the tax ceiling. (Must equal the levy calculated by multiplying the tax rate reported in item 5 times the value reported in item 4 times 0.01.)	SR0705	SR0722
7. Actual total levy on homesteads reported in item 1. (the amount that <b>will be paid</b> )	SR0706	SR0716
8. Total levy lost on homesteads reported in item 1. (Must equal the remainder of item 6 minus item 7. If the calculated amount is negative, enter zero.) (the amount that <b>will not be paid</b> )	SR0707	SR0717
9. Total value lost on homesteads reported in item 1. (Must equal item 8 divided by item 5 times 100.)	SR0708	SR0718
10. Total appraised value deducted for local optional, historical, age 65 or older, disabled and local optional percent exemptions granted on the homesteads reported in item 1.	SR0709	SR0723
11. Total value lost on homesteads reported in item 1. (Must equal item 9 minus item 10)	SR0710	SR0724

**SECTION 3: Certification**

As the chief appraiser or designated agent responsible for this report on behalf of the school district identified above, I swear or affirm that the information reflected in this *Report on Value Lost Because of the School Tax Limitation on Homesteads of the Elderly/Disabled* is true and correct to the best of my knowledge.

Print Name \_\_\_\_\_ Email Address \_\_\_\_\_ Phone (area code and number) \_\_\_\_\_

**sign here** 

Signature \_\_\_\_\_ Date \_\_\_\_\_