

Property Owners Can Protest Property Appraisal Values

Property owners who disagree with the Robertson Central Appraisal District's appraisal of their property for local taxes or for any other action that adversely affects them may protest their property value to the appraisal district's Appraisal Review Board (ARB).

A property owner must file a written notice of protest before May 15 or within 30 days after the appraisal district delivers the property owner's notice of appraised value, whichever is later. The ARB will begin hearing taxpayer protests in June.

After the ARB completes its hearings and approves final property tax appraisals, taxing units will use these appraisals to set property tax rates.

The ARB is a group of citizens who live in the appraisal district. In counties with 120,000 or more population, the local district administrative judge appoints ARB members. Otherwise, the appraisal district's board of directors appoints them. Property owners may protest any of the following issues to the ARB:

- the appraised or market value of the property;
- unequal appraisal of the owner's property;
- inclusion of the property on the appraisal records;
- denial of a partial exemption, such as a homestead exemption;
- denial of special appraisal, such as agricultural or timber productivity appraisal;
- determination that agricultural or timberland has had a change of use and is subject to a rollback tax;
- identification of the taxing unit or taxing units in which the property is located;
- determination that the taxpayer is the owner of the property; or
- any other action of the appraisal district office or ARB that adversely affects the owner.

The ARB schedules a hearing and sends the protesting property owner written notice of the date, time and place of the hearing. The law contains specific timelines and procedures for both the property owner and the ARB throughout the appraisal protest process. These are detailed in the Comptroller's publication, *Property Taxpayer Remedies*.

Copies are available from Robertson Central Appraisal District at 108 Morgan Street, Franklin, Texas 77856. The publication is also available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/.

Property Owners Should Soon Start Receiving Appraisal Notices for the 2020 Tax Year

If your property value increased in the last year, you will soon receive an appraisal notice from the Robertson Central Appraisal District. Notices will be mailed starting Wednesday, April 29th. Your city, county, school district and other local taxing units will use the appraisal district's value to set your 2020 property taxes.

Under state law, county appraisal districts are required to notify property owners about changes in their property's value. The notice contains important information about the property's location, its ownership and property tax exemptions that have been applied to the property. It must also include an estimate of 2020 taxes by local taxing units.

Property owners who disagree with the appraised value of their property, the exemptions or any other action by the appraisal district have the right to appeal to the Robertson Central Appraisal Review Board (ARB). The ARB is an independent panel of citizens responsible for hearing and settling property owner protests. The notice of appraised value includes instructions on how and when to file a protest, a protest form and the Comptroller's *Property Taxpayer Remedies*.

The deadline for filing a protest with the ARB is May 15, 2020 or 30 days after the appraisal district mailed your notice of appraised value, whichever is later. Texas Comptroller Glenn Hagers' publication, *Property Taxpayer Remedies*, explains in detail how to protest your property appraisal, what issues the ARB can consider and what to expect during a protest hearing. The publication also discusses the option of taking your case to court or entering into binding arbitration if you are dissatisfied with the outcome of your ARB hearing.

Property Taxpayer Remedies is available from the Robertson Central Appraisal District at 979-828-5800 or come by the office located at 108 Morgan Street in Franklin. The publication is also available on the Comptroller's website at www.window.state.tx.us/taxinfo/proptax/, by calling the Comptroller's Property Tax Assistance Division at (800) 252-9121 and press "2" to access the menu and then press "1" to contact the Information Services Team.