

Property Owners Can Protest Property Appraisal Values

Property owners who disagree with the Dimmit 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 by **June 3, 2019** or within 30 days after the appraisal district mails the taxpayer a notice of appraised value, whichever is later. The ARB will begin hearing taxpayer protests on **June 11, 2019**.

After the ARB completes its hearings and approves final property tax appraisals, taxing units will use these appraisals to set 2019 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 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:

- 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 timber land 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 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 owner and the ARB throughout the appraisal protest process. These are detailed in the Comptroller's publication, *Property Taxpayer Remedies*.

Copies are available from the Dimmit Central Appraisal District office located at 203 Houston Street, Carrizo Springs, Texas or the district's website at www.dimmit-cad.org. The publication is also available on the Comptroller's Property Tax Assistance Division's website at www.window.state.tx.us/taxinfo/proptax/.