

Note to Chief Appraisers: This is a sample press release you may use as a template if you send out press releases to your local news media to alert taxpayers regarding important property tax information. Please feel free to localize the sample release by adding contact information for your appraisal district office; quotes from the chief appraiser; other helpful information such as dates, times and locations of ARB hearings; whether applications for property tax exemptions are required annually; or any specific instructions that apply to taxpayers in your appraisal district.

For Immediate Release

Date

Property Owners Can Protest Property Appraisal Values

Property owners who disagree with the (NAME) Appraisal District's appraisal of their property for local taxes or for any other action that adversely affects them may protest to the local 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 on (DATE).

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 populations less than 75,000, the local administrative district 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 property's appraised or market value;
- unequal property appraisal;
- the property's inclusion on the appraisal records;
- denial of a partial exemption, such as a homestead exemption;
- determination that the property does not qualify for the circuit breaker limitation on appraised value for non-homestead real property;
- 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 property owner; 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, as detailed in the Comptroller's publication, *Taxpayer Assistance Pamphlet*.

Copies are available from (NAME) Appraisal District at (INSERT APPRAISAL DISTRICT CONTACT INFORMATION). The publication is also available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/.