

Property Owners Can Protest Property Appraisal Values

Property owners who disagree with the Comal 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 2021 protests on May 10, 2021.

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 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 Comal Appraisal District at 900 S Seguin Ave, New Braunfels, TX 78130. The publication is also available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/.