

## Texas Comptroller's Office Helps Property Taxpayers Stay Informed of their Rights with Updated Publication

The Texas Comptroller's office has released the publication Properly Taxpayer Remedies, a reference guide for property taxpayers which addresses property tax basics, providing a step-by-step guide on preparing for a protest hearing and what they can do if they are dissatisfied with an appraisal review board's decision.

Property Taxpayer Remedies also provides key dates so property owners know what they must do and when they are required to act to exercise their right to protest.

Property Taxpayer Remedies is available from the Starr Central Appraisal District at 100 N. FM 3167, Ste 300 Rio Grande City, Tx. 78582. The publication is also available from the Comptroller's Property Tax Assistance Division's website at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

## Property Owners Can Protest Property Appraisal Values

Property owners who disagree with the Starr 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).

Property owners who disagree with the Starr Central 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 May 15, 2025.

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 Starr Central Appraisal District at 100 N. FM 3167, Ste 300 Rio Grande City, Tx. 78582. The publication is also available on the Comptroller's Property Tax Assistance Division's website at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

 Comptroller Form 50-195 (Rev.1-24/24)  
[41.41.41.70]

## Property Tax Protest and Appeal Procedures

Property owners have the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- your property's appraised (market) value
- the unequal value of your property compared with other properties;
- your property's inclusion on the appraisal records;
- any exemptions that may apply to you;
- qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property's ownership;
- the change of use of land receiving special appraisal;
- failure of the chief appraiser or appraisal review board (ARB) to send a required notice;
- the denial, modification or cancellation of the circuit breaker limitation on appraised value; or
- any action taken by the appraisal district or ARB that applies to and adversely affects you.

### Informal Review

You can schedule an informal meeting with an appraiser by calling our office to: 956.487.5613

### Review by the ARB

If you cannot resolve your problem informally with the appraisal district, you have the right to have your case heard by the ARB.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. It has the power to order the appraisal district to make the necessary changes based on evidence heard during the ARB hearing.

If you file a written request for an ARB hearing (notice of protest) before the deadline, the ARB will set your case for a hearing and send you written notice of the time, date, place and subject of the hearing. If necessary, you may request a hearing in the evening or on a Saturday. You may use Comptroller Form 50-132, *Property Appraisal - Notice of Protest*, to file your written request for an ARB hearing.

Prior to your hearing, you may request a copy of the evidence the appraisal district plans to introduce at the hearing to establish any matter at issue. Before a hearing on a protest or immediately after the hearing begins, you or your authorized representative and the appraisal district are required to provide each other with a copy of any materials (evidence) intended to be offered or submitted to the ARB at the hearing. Evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

To the greatest extent practicable, the hearing will be informal. You or your authorized representative may appear in person, by telephone conference or videoconference call or by submission of a written affidavit to present your evidence, facts and argument. You must indicate the type of hearing.

## Deadline for Filing Protests with the ARB\*

Not later than May 15 (or within 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year.

### Special Deadlines

For change of use (the appraisal district informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30th day after the notice of the determination was delivered to you.

\* The deadline is postponed to the next business day if it falls on a weekend or legal, state or national holiday.

ing you request on your written notice of protest filed with the ARB not later than the 10th day before the hearing date and provide your evidence and written affidavit before the ARB hearing begins. You may use Comptroller Form 50-283, *Property Owner's Affidavit of Evidence to the Appraisal Review Board*, to submit evidence for your telephone or video conference call hearing or for hearing by affidavit.

You and the appraisal district representative have the opportunity to present evidence about your case. In most cases, the appraisal district has the burden of establishing the property's value by a preponderance of the evidence presented.

In certain protests, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters.

You should not try to contact ARB members outside of the hearing. ARB members are required to sign an affidavit saying that they have not talked about your case before the ARB hears it.

If you believe that the ARB or chief appraiser failed to comply with an ARB procedural requirement, you may file a complaint with the local taxpayer liaison officer. If it is not resolved by the ARB or chief appraiser, you can request limited binding arbitration to compel the ARB or the chief appraiser to comply.

### Review by the District Court, an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the ARB's decision, you have the right to appeal to district court. As an alternative to district court, you may appeal through regular binding arbitration or the State Office of Administrative Hearings (SOAH) if you meet the qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you receive the ARB's order. If you chose to appeal through regular binding arbitration, you must file a request for regular binding arbitration not later than the 60th day after you receive notice of the ARB order. Additional information on how to appeal through regular binding arbitration will be included with the ARB's order of determination. If you chose to appeal to SOAH, you must file an appeal with the appraisal district not later than the 30th day after you receive notice of the ARB's order. Appeals to district court, regular binding arbitration or SOAH all require payment of certain fees or deposits.

### Tax Payment

You must pay the amount of taxes due on the portion of the taxable value not in dispute, the amount of taxes due on the property under the order from which the appeal is taken or the amount of taxes due in the previous year.

### More Information

You can get more information by contacting your appraisal district at

Starr Central Appraisal District  
100 N. FM 3167, Ste 300  
Rio Grande City, Texas 78582  
Phone: 956.487.5613 Website: [www.starread.org](http://www.starread.org)

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

## Deadline for Filing Protests with the ARB\*

For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a protest you filed), the deadline is not later than the 30th day after the notice of the change was delivered to you.

If you believe the appraisal district or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually Feb. 1) or no later than the 125th day after the date you claim you received a tax bill from one or more of the taxing units that tax your property. The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.