

For Immediate Release

Property Owners Can Protest Property Appraisal Values

Property owners who disagree with the Uvalde County 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 1 for a single-family residence with a homestead exemption; before June 1 for other property types; or within 30 days after the appraisal district mails the taxpayer a notice of appraised value, whichever is later for your property type. The ARB will begin hearing taxpayer protests on

 JUNE , 2019

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 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 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 Uvalde County Appraisal District at (830) 278-1106 the publication is also available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxinfo/proptax/.

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Comptroller's Office Encourages Homeowners to Take Advantage of Homestead Exemptions

One of the easiest ways a homeowner can lower his or her property tax bill in 2019 is to file a homestead exemption. A homestead is generally the house and land used as the owner's principal residence on Jan. 1 of the tax year.

Homestead exemptions reduce the appraised value of your home and, as a result, lower your property taxes. To apply for an exemption on your residence homestead, contact: (Mary Flores or Aurora de Hoyos) County Appraisal District.

Available homestead exemptions include:

- School taxes:

All homeowners may receive a \$25,000 homestead exemption for school taxes.

- County taxes:

If a county collects a special tax for farm-to-market roads or flood control, a homeowner may receive a \$3,000 homestead exemption for this tax

- Age and disability exemptions:

Individuals 65 or older or disabled as defined by law may qualify for a \$10,000 homestead exemption for school taxes, in addition to the \$25,000 exemption available to all homeowners. Also, any taxing unit may offer a local optional exemption of at least \$3,000 for taxpayers age 65 or older and/or disabled. Older or disabled homeowners do not need to own their homes on Jan. 1 to qualify for the \$10,000 homestead exemption. They qualify as soon as they turn age 65 or become disabled.

- Taxing units may offer a local option exemption

Based on a percentage of a home's appraised value. Any taxing unit can exempt up to 20 percent of the value of each qualified homestead. No matter what percentage of value the taxing unit adopts, the dollar value of the exemption must be at least \$5,000.

- Partial exemption for disabled veterans:

Texas law provides partial exemptions for any property owned by veterans who are disabled, surviving spouses and surviving children of deceased disabled veterans. This includes homesteads donated to disabled veterans by charitable organizations at no cost to the disabled veterans and their surviving spouses. The exemption amount is determined according to the percentage of service-connected disability.