

Property Owners Can Protest Property Appraisal Values

Property owners who disagree with the Shelby 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 Jun 15th 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 July 11th.

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

The ARB is a group of citizens who live in the appraisal district and are appointed by the appraisal district's board of directors. Property owners may protest any of the following issues to the ARB:

- the appraised or market value of the property;
- unequal appraisal of the taxpayer's property compared to similar property in the district;
- inclusion of the property on the appraisal records;
- denial of a partial exemption, such as a homestead exemption;
- denial of special appraisals, 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 units in which the property is located;
- determination that the taxpayer is the owner of the property; or
- any other action of the appraisal 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 state Comptroller's publication, *Property Taxpayer Remedies*. Copies are available on our website at www.shelbycad.com or at the Shelby County Appraisal District's office at 724 Shelbyville Street, Center, Texas. The publication is also available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/.