



# LEGACY TEXAS TITLE

JUST ASK LAURENCE

## **A Cause Worth Protesting** Understanding Property Tax Protests

As local governments strive to fund public projects with a shrinking tax base, many Texans could see their property tax rates increase this year. However, homeowners may not realize that the **property tax rates are only one part of the property taxation equation**. In Texas, the Central Appraisal District (CAD) in each county is responsible for establishing values for properties in that county. **After applying any granted exemptions, the CAD determines the homeowner's final tax bill by multiplying the applicable county, city and school district tax rates by the assessed values.** Therefore, it is imperative that property owners examine their assessed values each year to ensure that they are being taxed fairly.

Every May, each Central Appraisal District mails property owners a Notice of their Appraised Property Value. If the homeowner does nothing, the value on that notice will be used to calculate the annual property tax bill. Owners may protest in two ways: (i) challenging the value as too high compared with the actual market value of the house, or (ii) challenging the value as too high compared with comparable property's assessed values. Regardless of whether the proposed assessed value is more or less than the market value, it should be in line with the assessed value of comparable properties because the Texas Constitution gives property owners the right to equal and uniform taxation. For instance, if your property is appraised at 100% of market value and similar properties are appraised at 80% of market value, then you have a right to protest your value based on the CAD's failure to appraise equally and uniformly. This type of protest is a more difficult challenge to win because of the difficulty in determining the values of other properties.

Protests must be filed by May 31, or no later than 30 days after the CAD delivers the Notice of Appraised Value, whichever is later. Protesting requires effort and a willingness to appear before an informal board or CAD officer, but armed with evidence of a property's value, a homeowner should not be intimidated by the process. For more information, visit the Dallas CAD office at [dcad.org/protest.aspx](http://dcad.org/protest.aspx).