

Bill of Rights

TEXAS HAS NO STATE PROPERTY TAX. Local governments set tax rates and collect property taxes that are used to provide local services including schools, streets and roads, police and fire protection and many other services. Several types of local governments may tax property: Texas counties and local school districts tax all non-exempt property within their jurisdictions. Cities and special-purpose districts such as hospitals, junior colleges or water districts also may collect certain property taxes.

Texas law requires property values used in determining taxes to be equal and uniform, and establishes the process local officials follow in determining property values, setting tax rates and collecting taxes. Taxpayers are entitled to certain remedies when unsatisfied with their property's appraised value and to a voice in decisions affecting property tax rates.

The Comptroller's office is committed to ensuring that taxpayers have the information needed to preserve their rights and pursue appropriate remedies. In keeping with this commitment, the Comptroller's Property Tax Assistance Division created this summary of property tax rights.

AS A TEXAS PROPERTY TAXPAYER...

- 1. YOU HAVE THE RIGHT** to equal and uniform taxation.
- 2. YOU HAVE THE RIGHT** to ensure that your property is appraised uniformly with similar property in your county.
- 3. YOU HAVE THE RIGHT** to have your property appraised according to generally accepted appraisal methods and techniques and other requirements of law.
- 4. YOU HAVE THE RIGHT** to receive exemptions or other tax relief for which you qualify and apply timely.
- 5. YOU HAVE THE RIGHT** to notice of property value increases, exemption changes and estimated tax amounts.
- 6. YOU HAVE THE RIGHT** to inspect non-confidential information used to appraise your property.
- 7. YOU HAVE THE RIGHT** to protest your property's value and other appraisal matters to an appraisal review board composed of an impartial group of citizens in your community.
- 8. YOU HAVE THE RIGHT** to appeal the appraisal review board's decision to district court in the county where the property is located.
- 9. YOU HAVE THE RIGHT** to fair treatment by the appraisal district, the appraisal review board and the tax assessor-collector.
- 10. YOU HAVE THE RIGHT** to voice your opinions at open public meetings about proposed tax rates and to ask questions of the governing body responsible for setting tax rates.
- 11. YOU HAVE THE RIGHT** to petition a local government to call an election to limit a tax increase in certain circumstances.
- 12. YOU HAVE THE RIGHT** to receive a free copy of the pamphlet entitled *Property Taxpayer Remedies* published by the Texas Comptroller of Public Accounts prior to your protest before the appraisal review board.

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TEXAS COMPTROLLER OF PUBLIC ACCOUNTS