

For Immediate Release

May 7, 2026

Property Owners Can Protest Property Appraisal Values

Property owners who disagree with the Ochiltree 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 July 8, 2026.

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, modification or assessment rating of a property qualified for a temporary exemption due to damage by disaster;
- denial of special appraisal, such as agricultural or timber productivity appraisal;
- determination that agricultural land 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 hearing's date, time and place. 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 Ochiltree Appraisal District at 825 S. Main St. Suite 100, Perryton, TX 79070. Property owners can also find the publication on the Comptroller's Property Tax Assistance Division's website: comptroller.texas.gov/taxes/property-tax/.