

# PROPERTY TAX PROTESTING

WHAT YOU REALLY NEED TO KNOW

# WHO MAKES THE RULES IN TEXAS

- ▶ STATE LEGISLATORS MAKE THE RULES
  - ▶ STATE CONSTITUTION
  - ▶ PROPERTY TAX CODE
- ▶ STATE COMPTROLLER SETS THE POLICIES
- ▶ STATE COMPTROLLER MONITORS THE CENTRAL APPRAISAL DISTRICT “CAD” ENFORCEMENT
- ▶ THE CAD APPLY THE RULES



# STATE CONSTITUTION

- ▶ ARTICLE VIII OF THE TEXAS CONSTITUTION: TAXATION AND REVENUE
- ▶ SETS THE REQUIRMENTS FOR ACTION BY THE LEGISLATURE
- ▶ “TAXATION MUST BE EQUAL AND UNIFORM”
- ▶ THERE ARE NO STATE LEVEL PROPERTY TAXES
- ▶ ALL PROPERTY TAX VALUATION AND COLLECTION IS LOCAL

