

the date specified in such resolution. The unit must pay the appraisal district for the cost of making the appraisal. The chief appraiser shall provide sufficient personnel to make the appraisals required by this subsection on or before the deadline requested by the taxing unit. An appraisal made pursuant to this subsection may not be used by a taxing unit as the basis for the imposition of taxes. Acts 1979, 66th Leg., p. 2273, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 159, ch. 13, § 106, eff. Jan. 1, 1982; Acts 1989, 71st Leg., ch. 796, § 23, eff. Sept. 1, 1989; Acts 2005, 79th Leg., ch. 412, § 10, eff. Sept. 1, 2005.

§ 25.19. Notice of Appraised Value

(a) By April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section 11.13, or by May 1 or as soon thereafter as practicable in connection with any other property, the chief appraiser shall deliver a clear and understandable written notice to a property owner of the appraised value of the property owner's property if:

- (1) the appraised value of the property is greater than it was in the preceding year;
- (2) the appraised value of the property is greater than the value rendered by the property owner; or
- (3) the property was not on the appraisal roll in the preceding year.

(b) The chief appraiser shall separate real from personal property and include in the notice for each:

- (1) a list of the taxing units in which the property is taxable;
- (2) the appraised value of the property in the preceding year;
- (3) the taxable value of the property in the preceding year for each taxing unit taxing the property;
- (4) the appraised value of the property for the current year and the kind and amount of each partial exemption, if any, approved for the current year;
- (5) if the appraised value is greater than it was in the preceding year, the amount of tax that would be imposed on the property on the basis of the tax rate for the preceding year;
- (6) in italic typeface, the following statement: "The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials";
- (7) a detailed explanation of the time and procedure for protesting the value;
- (8) the date and place the appraisal review board will begin hearing protests; and
- (9) a brief explanation that the governing body of each taxing unit decides whether or not taxes on the property will increase and the appraisal district only determines the value of the property.

(b-1) For real property, in addition to the information required by Subsection (b), the chief appraiser shall state in a notice required to be delivered under Subsection (a), the difference, expressed as a percent increase or decrease, as applicable, in the appraised value of the property for the current tax year as compared to the fifth tax year before the current tax year.

(b-2) This subsection applies only to a notice of appraised value for residential real property that has not qualified for a residence homestead exemption in the current tax year. If the records of the appraisal district indicate that the address of the property is also the address of the owner of the property, in addition to containing the applicable information required by Subsections (b), (b-1), and (f), the

notice must contain the following statement in boldfaced 12–point type: “According to the records of the appraisal district, the residential real property described in this notice of appraised value is not currently being allowed a residence homestead exemption from ad valorem taxation. If the property is your home and you occupy it as your principal place of residence, the property may qualify for one or more residence homestead exemptions, which will reduce the amount of taxes imposed on the property. The form needed to apply for a residence homestead exemption is enclosed. Although the form may state that the deadline for filing an application for a residence homestead exemption is April 30, a late application for a residence homestead exemption will be accepted if filed before February 1, (insert year application must be filed). There is no fee or charge for filing an application or a late application for a residence homestead exemption.” The notice must be accompanied by an application form for a residence homestead exemption.

(c) In the case of the residence homestead of a person 65 years of age or older or disabled that is subject to the limitation on a tax increase over the preceding year for school tax purposes, the chief appraiser shall indicate on the notice that the preceding year’s taxes may not be increased.

(d) Failure to receive a notice required by this section does not affect the validity of the appraisal of the property, the imposition of any tax on the basis of the appraisal, the existence of any tax lien, the deadline for filing an application for a residence homestead exemption, or any proceeding instituted to collect the tax.

(e) The chief appraiser, with the approval of the appraisal district board of directors, may dispense with the notice required by Subsection (a)(1) if the amount of increase in appraised value is \$1,000 or less.

(f) In the notice of appraised value for real property, the chief appraiser shall list separately:

- (1) the market value of the land; and
- (2) the total market value of the structures and other improvements on the property.

(g) By April 1 or as soon thereafter as practicable if the property is a single-family residence that qualifies for an exemption under Section 11.13, or by May 1 or as soon thereafter as practicable in connection with any other property, the chief appraiser shall deliver a written notice to the owner of each property not included in a notice required to be delivered under Subsection (a), if the property was reappraised in the current tax year, if the ownership of the property changed during the preceding year, or if the property owner or the agent of a property owner authorized under Section 1.111 makes a written request for the notice. The chief appraiser shall separate real from personal property and include in the notice for each property:

- (1) the appraised value of the property in the preceding year;
- (2) the appraised value of the property for the current year and the kind of each partial exemption, if any, approved for the current year;
- (3) a detailed explanation of the time and procedure for protesting the value; and
- (4) the date and place the appraisal review board will begin hearing protests.

(h) A notice required by Subsection (a) or (g) must be in the form of a letter.

(i) Delivery with a notice required by Subsection (a) or (g) of a copy of the pamphlet published by the comptroller under Section 5.06 or a copy of the notice published by the chief appraiser under Section 41.70 is sufficient to comply with the requirement that the notice include the information specified by Subsection (b)(7) or (g)(3), as applicable.

(j) The chief appraiser shall include with a notice required by Subsection (a) or (g):

(1) a copy of a notice of protest form as prescribed by the comptroller under Section 41.44(d); and

(2) instructions for completing and mailing the form to the appraisal review board and requesting a hearing on the protest.

(k) Notwithstanding any other provision of this section, the chief appraiser may not deliver a written notice concerning property that is required to be rendered or reported under Chapter 22 until after the applicable deadline for filing the rendition statement or property report.

Acts 1979, 66th Leg., p. 2274, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 159, ch. 13, §§ 107, 162, eff. Jan. 1, 1982; Acts 1987, 70th Leg., ch. 185, § 2, eff. Jan. 1, 1987; Acts 1987, 70th Leg., ch. 947, § 11, eff. Jan. 1, 1988; Acts 1989, 71st Leg., ch. 745, § 1, eff. Sept. 1, 1989; Acts 1989, 71st Leg., ch. 784, § 1, eff. Jan. 1, 1990; Acts 1989, 71st Leg., ch. 796, § 24, eff. Sept. 1, 1989; Acts 1990, 71st Leg., 6th C.S., ch. 12, § 2(32), eff. Sept. 6, 1990; Acts 1991, 72nd Leg., ch. 836, § 2.1, eff. Jan. 1, 1992; Acts 1997, 75th Leg., ch. 1039, § 24, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 1358, § 4, eff. Jan. 1, 2000; Acts 1999, 76th Leg., ch. 1517, § 1, eff. Jan. 1, 2000; Acts 2003, 78th Leg., ch. 1173, § 10, eff. Jan. 1, 2004; Acts 2005, 79th Leg., ch. 412, §§ 11, 12, eff. Sept. 1, 2005; Acts 2005, 79th Leg., ch. 1255, § 1, eff. Jan. 1, 2006; Acts 2007, 80th Leg., ch. 1106, § 1, eff. Jan. 1, 2008; Acts 2007, 80th Leg., ch. 1112, § 4, eff. Jan. 1, 2008.

§ 25.195. Inspection by Property Owner

(a) After the chief appraiser has submitted the appraisal records to the appraisal review board as provided by Section 25.22(a), a property owner or the owner's designated agent is entitled to inspect and copy the appraisal records relating to property of the property owner, together with supporting data, schedules, and, except as provided by Subsection (b), any other material or information held by the chief appraiser or required by Section 25.01(c) to be provided to the appraisal district under a contract for appraisal services, including material or information obtained under Section 22.27, that is obtained or used in making appraisals for the appraisal records relating to that property.

(b) The owner of property other than vacant land or real property used for residential purposes or the owner's agent may not inspect any material or information obtained under Section 22.27.

(c) A property owner or the designated agent of an owner whose property is appraised by a private appraisal firm under a contract for appraisal services with an appraisal district is entitled to inspect and copy, at the office of that firm, all information pertaining to the property that the firm considered in appraising the property, including information showing each method of appraisal used to determine the value of the property and all calculations, personal notes, correspondence, and working papers used in appraising the property. This subsection does not apply to information made confidential by Section 22.27, except that the property owner or agent is entitled to inspect and copy any information relating to the owner's property, including otherwise confidential information.

(d) The appraisal firm shall make information covered by Subsection (c) available for inspection and copying by the owner or agent not later than the 15th day after the date the owner or agent delivers a written request to inspect the information, unless the owner or agent agrees in writing to a later date.

(e) If an owner or agent states under oath in a document filed with an appraisal review board in connection with a proceeding initiated under Section 25.25 or Chapter 41 that the applicable appraisal firm has not complied with a request for inspection or copying under Subsection (c) related to the property that is the subject