

Taxpayer Liaison Officer

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The State of Texas' Property Tax Code defines the Taxpayer Liaison Officer as:

§6.052. Taxpayer Liaison Officer

(a) The board of directors for an appraisal district created for a county with a population of more than 125,000 shall appoint a taxpayer liaison officer who shall serve at the pleasure of the board. The taxpayer liaison officer shall administer the public access functions required by Sections 6.04(d), (e), and (f), and is responsible for resolving disputes not involving matters that may be protested under Section 41.41.

(b) The taxpayer liaison officer may provide information and materials designed to assist property owners in understanding the appraisal process, protest procedures, and related matters.

(c) The taxpayer liaison officer shall report to the board at each meeting on the status of all complaints filed with the board under Section 6.04(g).

(d) The taxpayer liaison officer is entitled to compensation as provided by the budget adopted by the board of directors.

(e) The chief appraiser or any other person who performs appraisal services for the appraisal district for compensation is not eligible to be the taxpayer liaison officer for the appraisal district.

Added by Acts 1989, 71st Leg., ch. 796, § 8, eff. Jan. 1, 1990. Amended by Acts 1991, 72nd Leg., ch. 371, § 2, eff. Sept. 1, 1991; Acts 2007, 80th Leg., ch. 1086, § 1, eff. Sept. 1, 2007.

§ 41.41. Right of Protest

(a) A property owner is entitled to protest before the appraisal review board the following actions:

- determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, 1 determination of its appraised or market value;
- unequal appraisal of the owner's property;
- inclusion of the owner's property on the appraisal records;
- denial to the property owner in whole or in part of a partial exemption;
- determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;
- identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;
- determination that the property owner is the owner of property;

- a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred;
- any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

(b) Each year the chief appraiser for each appraisal district shall publicize in a manner reasonably designed to notify all residents of the district:

- the provisions of this section; and
- the method by which a property owner may protest an action before the appraisal review board.

Acts 1979, 66th Leg., p. 2305, ch. 841, § 1, eff. Jan. 1, 1982. Amended by Acts 1981, 67th Leg., 1st C.S., p. 170, ch. 13, § 137, eff. Jan. 1, 1982; Acts 1985, 69th Leg., ch. 823, § 3, eff. Jan. 1, 1986; Acts 1989, 71st Leg., ch. 796, § 34, eff. Sept. 1, 1989; Acts 1997, 75th Leg., ch. 113, § 1, eff. Jan. 1, 1998; Acts 1999, 76th Leg., ch. 631, § 11, eff. Sept. 1, 1999. 1 V.T.C.A., Tax Code § 23.41 et seq., § 23.51 et seq., § 23.71 et seq., or § 23.9801 et seq.