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# The tax man cometh, and he wants more of your money

BY PAUL PENNINGTON, FOR THE EXPRESS-NEWS : FEBRUARY 7, 2014

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JW Marriott San Antonio Hill Country Resort & Spa and other sites like it are bonanzas for the tax man. Yes, tax such properties, but do it fairly with appraisal review boards.



SAN ANTONIO — The tax man thinks he needs to raise your property taxes. Those of us who fight the tax man for you, disagree.

A battle is raging in the media, the courts and the Legislature over the fate of Texas' historic equity law, which allows the owners of all properties, residential and commercial, to appeal their property taxes and get them lowered, based on the valuations of comparable properties that have been appraised for less.

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It is property owners versus the tax man — the assessors and collectors on the payrolls of local and county governments, school districts, municipal utility districts and the like. From their perspective, the more taxes they collect, the better.

Appraisal districts have never liked this law, which allows a protest based on equity or a comparison between other like properties. They have fought this law in the Texas Legislature since its inception in 1997.

At issue is the long-held principle that similar properties should be appraised at similar values to ensure equal treatment among taxpayers.

Historically, Texas taxpayers have been protected against unfair treatment by an appraisal district as long as they could rely on the success of the “equal and uniform” argument on appeal.

Indeed, this principle is enshrined in the Texas Constitution. The courts and the Texas Property Tax Code have established that properties within the state must be appraised uniformly with similar properties within the same county. The courts have even gone so far as to say taxpayers are entitled to an appraisal that is the lesser of market value or unequal appraised value.

The more accurate an appraisal district's tax roll, the less value loss would occur in equity or unequal appraisal appeals, which some like to call “loopholes.”

The appraisal review board, or ARB, is the last stop in the administrative appeals process for a taxpayer protesting a property valuation. If a taxpayer is denied relief from a market value or unequal appraisal, generally, litigation is the next step. Therefore, a fair, unbiased appraisal review board hearing can settle disputes; an unfair ARB hearing can punt the dispute to the next level, which most taxpayers cannot afford.

The Legislature has heard from the public many times that ARB hearings are often unfair. In response, over the last several sessions, lawmakers have consistently made changes to our property tax system to ensure taxpayers are afforded unbiased appeals and hearings.

During its 2013 session, the Legislature passed yet another bill to improve the workings of ARBs. Specifically, HB 585 improved independent training of ARB members, created a state model for ARB procedures and hearings, and provided for the county administrative judge to select ARB members in counties with a population of 120,000 or more.

All of these things are good for taxpayers and the principle of fairness.

Among other dangers, having the right to protest unequal appraisal protects taxpayers from the results of “sales chasing” by appraisal districts, a practice in which the latest property sold is often assessed higher than surrounding properties that have not changed hands.

Any effort to dismantle equity laws would expose Texas property owners to this detrimental, California-style system. The Texas economy is the envy of our country, and part of that envy can be based on our pro-growth tax system.

Recently, media stories have portrayed property owners protesting valuations by using the constitutional equal-and-uniform principle as taking advantage of a loophole in our tax system to lower their taxes at the expense of other property owners.

There is absolutely no data to affirm this position. The argument is a charade — a deceptive attempt to inflame taxpayers' passions over a crisis that doesn't exist. Remember, in court cases where the courts found gross inequities, the law worked as designed.

In the final analysis, the government wants more tax dollars to spend regardless if it results in the loss of a taxpayer's right.

This we oppose!

As a Texas taxpayer, you get to choose sides: Do you stand with the tax man or not?

**Paul Pennington**, a licensed senior property tax consultant and a graduate of the **University of Northern Colorado**, has more than 36 years of experience with the Texas property tax system. He is the president of the **Texas Association of Property Tax Professionals** and serves on the **Texas Department of Regulations and Licensing, Property Tax Advisory Board**.

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