

## GENERAL INFORMATION

The Liberty County Central Appraisal is governed by a six (6) member Board of Directors. The Board of Director's primary responsibility is to hire the Chief Appraiser, set the budget, approve contracts, and establish the general policies for the District's operation. The Board does not appraise property or make determinations affecting the appraisal roll.

The Chief Appraiser is also the Chief Administrator of the District and is responsible for appraising property, approving exemptions and special use values for qualified agricultural and timberland. The district appraises over 105,000 properties for thirty (30) taxing authorities and the annual operating budget is in excess of 2 million dollars. The district currently has approximately 32 full time employees.

Property tax protests are decided by the Appraisal Review Board (ARB) which consists of seven (7) members appointed by the district's Board of Directors. These ARB members serve two (2) year terms and are subject to term limits of three consecutive two (2) year terms. Formal protest hearings are heard in panels consisting of three (3) ARB members.

## Tax Calendar

January 1	Date that determines taxable value, homestead exemption and tax lien attaches to property.
April 15	Deadline to file exemption or request 30 day extension.
April 1 – June 1	Notices of Appraised Values mailed.
May 31	Deadline for filing written protest to ARB (or by 30 <sup>th</sup> day after appraisal notice mailed to property owner whichever is later).
May – June	Appraisal Review Board Hearings.
July	Chief Appraiser certifies Appraisal Roll.
October	Statements mailed.
January 31	Last day to pay property taxes without penalty and interest. Deadline for substantial error protest under Property Tax Code Section 25.25 (D).