

Important Information

GENERAL INFORMATION

This form is for use by a property owner or an owner's designated agent to file a protest with the ARB pursuant to Tax Code Section 41.41. Lessees contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

FILING INSTRUCTIONS This form and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. **Do not file this document with the Texas Comptroller of Public Accounts.** Contact Information for appraisal district offices may be found on the Comptroller's website.

VIDEOCONFERENCES

Videoconference hearings are not available in counties with a population of less than 100,000 that lack the technological capabilities to conduct a videoconference. (Tax Code Section 41.45(b-4)).

SINGLE-MEMBER PANELS

An ARB must provide the option of a single-member panel hearing if requested in the Notice of Protest or submitted in writing to the ARB not later than the 10th day before the

hearing date. (Tax Code Section 41.45(b-4)).

ELECTRONIC DELIVERY OF COMMUNICATIONS

A property owner or their authorized representative may request electronic communications from a tax official under Tax Code Section 1.085(a-1) by using Form 50-843, Request for Electronic Delivery of Communications with a Tax Official. The form must be filed with the applicable tax official in the county where the property is located.

DEADLINES

With exceptions, the typical deadline for filing a notice of protest is midnight, May 15 (Tax Code Section 41.44). Contact the ARB for the county in which the property is located for the specific protest filing deadline.

NOTICE

The Comptroller's office may not advise a property owner, a property owner's agent, the chief appraiser or any appraisal district employee on a matter that the Comptroller's office knows is the subject of an ARB protest. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.

Property Tax Protest and Appeal Procedures

Property owners have the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- your property's appraised (market) value;
- the unequal value of your property compared with other properties;
- your property's inclusion on the appraisal records;
- any exemptions that may apply to you;
- the qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property's ownership;
- the change of use of land receiving special appraisal;
- failure of the chief appraiser or appraisal review board (ARB) to send a required notice;
- the denial, modification or cancellation of the circuit breaker limitation on appraised value;
- the determination of incorrect appraised value and allocation of value of a structure, archaeological site and land necessary for access under a historic site exemption; or
- any action taken by the appraisal district or ARB that applies to and adversely affects you.

INFORMAL REVIEW

For information about informal review and obtaining property tax records, call your appraisal district at the number listed on the Notice of Appraised Value.

REVIEW BY THE ARB

If you cannot resolve your problem informally with the appraisal district, you have the right to have your case heard by the ARB.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. It has the power to order the appraisal district to make the necessary changes based on evidence heard during the ARB hearing.

If you file a written request for an ARB hearing (notice of protest) before the deadline, the ARB will set your case for a hearing and send you written notice of hearing's time, date, place and subject. If necessary, you may request an evening or hearing. You may use Comptroller Form 50-132A, *Property Appraisal – Notice of Protest*, to file your written request for an ARB hearing.

Prior to your hearing, you may request a copy of the evidence the appraisal district plans to introduce at the hearing to establish any matter at issue. Before a hearing on a protest or immediately after the hearing begins, you or your authorized representative and the appraisal district are required to provide each other with a copy of any materials (evidence) intended to be offered or submitted to the ARB at the hearing. You may submit evidence for any hearing type either on paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which the ARB will keep. DO NOT bring evidence on a smart phone. Review the ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device.

To the greatest extent practicable, the hearing will be informal. You or your authorized representative may appear in person, by telephone conference or videoconference call

or by submitting a written affidavit to present your evidence, facts and argument. You must indicate the type of hearing you request on your written notice. You must file the notice with the ARB not later than the 5th day before the hearing date if you have not designated an agent under Tax Code Section 1.111, or 10 days before the hearing date if you have designated an agent under Tax Code Section 1.111 to represent you at the hearing. You must provide your evidence and written affidavit before the hearing begins. You may use Comptroller Form 50-283, *Property Owner's Affidavit of Evidence to the Appraisal Review Board*, to submit evidence for your telephone or video conference call hearing or for hearing by affidavit.

You and the appraisal district representative have the opportunity to present evidence about your case. In most cases, the appraisal district has the burden of establishing the property's value by a preponderance of the evidence presented.

In certain protests, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters.

You should not try to contact ARB members outside of the hearing. ARB members are required to sign an affidavit saying that they have not talked about your case before the ARB hears it.

If you believe that the ARB or chief appraiser failed to comply with an ARB procedural requirement, you may file a complaint with the local taxpayer liaison officer. If the ARB or chief appraiser do not resolve it, you can request limited binding arbitration to compel the ARB or the chief appraiser to comply.

REVIEW BY THE DISTRICT COURT, AN ARBITRATOR OR SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the ARB's decision, you have the right to appeal to district court. As an alternative to district court, you may appeal through regular binding arbitration or the State Office of Administrative Hearings (SOAH) if you meet the qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you receive the ARB's order. If you choose to appeal through regular binding arbitration, you must file a request for regular binding arbitration not later than the 60th day after you receive the notice of the ARB order. Additional information on how to appeal through regular binding arbitration will be included with the ARB's order of determination. If you choose to appeal to the SOAH, you must file an appeal with the appraisal district not later than the 30th day after you receive notice of the ARB's order. Appeals to district court, regular binding arbitration or SOAH all require payment of certain fees or deposits.

TAX PAYMENT

You must pay the amount of taxes due on the portion of the taxable value not in dispute, the amount of taxes due on the property under the order from which the appeal is taken or the amount of taxes due in the previous year.

MORE INFORMATION

You can get more information by contacting your appraisal district at the address and telephone number shown on the Notice of Appraised Value. You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

Deadline for Filing Protests with the ARB*

USUAL DEADLINE

Not later than May 15 (or within 30 days after the appraisal district mailed a notice of appraised value to you, whichever is later). Late protests are allowed for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year.

SPECIAL DEADLINES

For change of use (the appraisal district informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30th day after the notice of the determination was delivered to you. For ARB changes

(the ARB has informed you of a change that increases your tax liability and the change did not result from a protest you filed), the deadline is not later than the 30th day after the notice of the change was delivered to you.

If you believe the appraisal district or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually Feb. 1) or no later than the 125th day after the date you claim you received a tax bill from one or more of the taxing units that tax your property. The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

*The deadline is postponed to the next business day if it falls on a weekend or legal, state or national holiday.