

# PROPERTY TAX PROTEST AND APPEAL PROCEDURES

**Due to the Order of the Governor on Social Distancing, Some Procedures are Subject to Change**

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:

- the appraised (market) value of your property;
- the unequal value of your property compared with other properties;
- the inclusion of your property on the appraisal roll;
- any exemption that may apply to you;
- the qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property 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; or
- any action taken by the chief appraiser, county appraisal district (CAD) or ARB that applies to and adversely affected you.

## Informal Review

If a taxpayer disagrees with the appraisal district's value, please file a protest, instructions are on your notice form. If you did not receive a notice and want to protest your value, please see the contact information below. One of the appraisers will contact you via phone or email for an Informal Review. If you cannot resolve your issues informally with the CAD, your case will be set up with the Appraisal Review Board for a hearing.

## Review by the ARB

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. If you file a notice of protest, you will have an opportunity for an ARB Hearing. The ARB will set your case for a hearing and send you written notice of the time, date and place of the hearing. If necessary, you may request a hearing in the evening or on a Saturday. You may use Comptroller Form 50-132, *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 CAD 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 agent and the CAD 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. Evidence may be submitted for any hearing type on paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

To the greatest extent practicable, the hearing will be informal. You or your designated agent may appear in person, by telephone conference call or by submission of a written affidavit to present your evidence, facts and argument. You must indicate your request for a telephone conference call hearing on your written notice of protest filed with the ARB not later than the 10<sup>th</sup> day before the hearing date and provide your evidence and written affidavit before the ARB 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 conference call hearing or for hearing by affidavit.

You and the CAD representative have the opportunity to present evidence about your case. In most cases, the CAD 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 stating that they have not talked about your case before the ARB hears it.**

## 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 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 binding arbitration, you must file a request for binding arbitration with the CAD not later than the 60<sup>th</sup> day after you receive notice of the ARB order. If you chose to appeal to the SOAH, you must file an appeal with the CAD not later than the 30<sup>th</sup> day after you receive notice of the ARB's order. Appeals to district court, 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 the taxes due in the previous year.

## More Information

You can get more information by contacting **Howard County Appraisal District, 315 S. Main Street, Big Spring, TX 79720, (432) 263-8301** or [howardcad.org](http://howardcad.org) or [cad@howardcad.org](mailto:cad@howardcad.org). You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website: [www.comptroller.texas.gov/taxes/property-tax/](http://www.comptroller.texas.gov/taxes/property-tax/).

## Deadline for Filing Protest with the ARB

### Usual Deadline

Not later than May 15 (or within 30 days after a notice of appraised value was mailed 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 records for the year.

### Special Deadlines

For change of use (the CAD informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30<sup>th</sup> day after the notice of the determination was mailed 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 30<sup>th</sup> day after the notice of the change was delivered to you.

If you believe the CAD or ARB should have sent you a notice and did not, you may file a protest until the day before the taxes become delinquent (usually Feb. 1) or no later than the 125<sup>th</sup> 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 if it will hear your case based on the evidence about whether a required notice was mailed to you.