

# Property Tax Protest and Appeal Procedures

The law gives property owners 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 appraisal of your property
- the inclusion of your property on the appraisal roll
- any exemptions that may apply to you.
- the qualification for an agricultural or timber appraisal
- the taxable status of your property
- the local governments which should be taxing your property
- the ownership of property
- the change of use of land receiving special appraisal
- failure of the chief appraiser or appraisal review board (ARB) to send required notice.
- the denial, modification, or cancellation of the circuit breaker limitation on appraised value; or
- any action taken by the chief appraiser, appraisal district or appraisal review board that applies to and adversely affects you.

## Informal Review

Before filing a protest, property owners are encouraged to contact the appraisal district to obtain information about the appraisal of their property. Property owners often can provide information about a property that will result in a correction to the appraisal record.

## Review by the Appraisal Review Board

If you can't resolve your problem informally with the county appraisal district (CAD) staff, you may have your case heard by the appraisal review board (ARB).

The ARB is an independent board of citizens that reviews problems with appraisals or other concerns listed above. It has the power to order the CAD to make the necessary changes to solve problems.

If you file a written request for an ARB hearing (called a notice of protest) before the deadline, the ARB will set your case for a hearing. You'll receive 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.

Prior to your hearing, you may ask to review 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 shall each provide the other with a copy of any written material intended to be offered or submitted to the ARB at the hearing. Evidence may be submitted for any hearing type either in 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 authorized representative may appear in person, by telephone conference call to present evidence, or you may submit a notarized affidavit to present your evidence, facts, and argument for the ARB to review at your hearing. You must indicate the type of hearing you request on your written notice of protest filed with the ARB no later than the 10th 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 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 (TLO). If it is not resolved by the ARB or chief appraiser, you can request limited binding arbitration to compel the ARB or the chief appraiser to comply.

## Review by the District Court or an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you're not satisfied with the ARB's decision, you have the right to appeal to the 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 60<sup>th</sup> day after you receive notice of the ARB order. Additional information on how to appeal through regular binding arbitration will be included with the ARB's order. If you chose to appeal to SOAH, you must file an appeal with the appraisal district not later than the 30<sup>th</sup> 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 either the amount of taxes due on the portion of the taxable value not in dispute or the amount of taxes due on the property under the order from which the appeal is taken.

## More Information

You can get more information by contacting.

### Freestone Central Appraisal District

218 N Mount Street

Fairfield, TX 75840

Phone: 903-389-5510

[www.freestonecad.org](http://www.freestonecad.org)

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website at:

<https://comptroller.texas.gov/taxes/property-tax/>

## Deadline for Filing Protests with the ARB

### Usual Deadline

On or before May 15 (or 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed if you miss the usual deadline for good cause. Good cause is some reason beyond your control, like a medical emergency. The ARB decides whether you have good cause.

Late protests are due the day before the ARB approves records for the year. Contact your appraisal district for more information.

### 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 mailed to you.

For ARB changes (the ARB has informed you of a change that increases your tax liability, and the change didn't result from a protest you filed), the deadline is not later than the 30th day after the notice of the determination was mailed 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 February 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.