

Protesting Your Property Tax Appraisal

Condensed from information on the Texas Comptroller of Public Accounts' website

You have the right as a taxpayer to protest the value of your property's appraisal to the appraisal review board (ARB). You may protest the value, the exemptions, or any action by the appraisal district regarding your property.

If you are dissatisfied with the ARB's findings, you have the right to appeal the decision. Depending on the facts and type of property, you may be able to appeal to the state district court in the county in which your property is located; to an independent arbitrator appointed by the Comptroller's office; or to the State Office of Administrative Hearings (SOAH).

You may protest if you disagree with the appraisal district's value of your property.



Appraisal Review Board Protests

If the appraisal district appraises your property at a higher amount than in the previous year, Tax Code Section 25.19 requires the appraisal district to send a notice by May 1, or by April 1 if your property is a residence homestead, or as soon as practical thereafter. If you are dissatisfied with your appraised value or if errors exist in the appraisal records regarding your property, you should file a Notice of Protest with the ARB. In most cases, you have until May 31 or 30 days from the date the appraisal district notice is delivered - whichever date is later.

After filing your protest, you will receive written notice of the date, time, and place for a formal hearing with the ARB. At the formal hearing, the ARB listens to both the taxpayer and the chief appraiser. You may discuss your objections about your property value, exemptions and special appraisal in a hearing with the ARB. Most appraisal districts, however, will informally review your protest with you to try to resolve your concerns prior to a hearing. Check with your appraisal district for details. The ARB's decisions are binding only for the tax year in question.

If you lease property and are required by the lease contract to pay the owner's property taxes, you may

Your tax office may offer delinquent tax installment plans that may be less costly to you. You can request information about the availability of these plans from the tax office.

appeal the property's value to the ARB. You may make this appeal only if the property owner does not. This appeal right applies to leased land, buildings and personal property. The appraisal district will send the notice of appraised value to the property owner, who is required to send a copy to you. If you appeal, the ARB will send any subsequent notices to you.

Once the ARB rules on a protest, it sends a written order by certified mail. If you are dissatisfied with the ARB's findings, you have the right to appeal its decision to district court in the county where the property is located. Before filing, you may wish to consult a real estate attorney or property tax protest firm with experience in ARB appeals.

Within 60 days of receiving the notice of determination from the ARB, you must file a petition for review with the district court. You will also need to make a partial payment of taxes for the amount due on the undisputed value before the delinquency date. In other words, if you believe the value is overstated by 20%, you must pay 80% of the billed taxes due by the delinquency date. You may want to pay the full amount that's due because if you lose the appeal,

the unpaid amount will be subject to the retroactive penalties and interest. If you win the appeal, they will refund any amounts overpaid.

Late Filed Protests

Under specific situations, you may protest after the deadline for filing a protest has passed.

- You may protest failure to receive a notice that the appraisal district or ARB was required to send you. You must file this protest before the delinquency date and you must not allow your taxes to go delinquent.
- You may file a motion for correction that the appraisal district appraised your property at least one-third higher than its market value. You must file this motion before the delinquency date, and you must not allow your taxes to go delinquent. You may not receive a hearing for this reason if the property was subject to an earlier protest for the year.
- You may file a motion for the correction of a clerical error, multiple appraisals, including property on the appraisal roll that should not have been included, or an error of ownership. This type of late hearing may include the current year and the five previous tax years.
- You may ask the chief appraiser to agree to do a joint motion to correct. If both the chief appraiser and you are in agreement on the late change, then the ARB will approve the change.

When protesting your taxes, take anything that will help you make your case and show how the appraisal district may have overvalued your home. Use this checklist to help gather evidence for your ARB hearing.

Evidence Checklist

- Photographs of property (yours and comparable)
- Receipts for repairs
- Sales price documentation, such as listings, closing statements and other information
- Calculations of median level of appraisal, if equal and uniform appraisal is protested
- Affidavits, if needed
- Newspaper articles
- Architectural drawings or blueprints

If the ARB rules in your favor, it will instruct the chief appraiser to notify the taxing units about the change. If you paid the taxes, the taxing units will send you any refund resulting from the change on the appraisal roll for your property.



For more information on protesting your property taxes, go to the Texas Comptroller's website at <http://www.window.state.tx.us/taxinfo/proptax/protests.html>