

# 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 market or appraised 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
- Any action taken by the chief appraiser, appraisal district or appraisal review board that applies to and adversely affects you.

## Informal Review

For information about informal review and obtaining property tax records, call the appraisal district at (936) 598-6171.

## 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 hears and determines protests regarding property appraisals or other concerns listed above. It has the power to order the CAD 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 the time, date and place of the hearing. If necessary, you may request a hearing in the evening, Saturday or Sunday.

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 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 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 a designated agent may appear in person or by written affidavit to present evidence. A property owner may also choose to appear by telephone conference.

If you chose to appear by telephone conference call, you must provide written notice at least 10 days before the hearing and you must send a written affidavit with your evidence. You may use Comptroller Form 50-283 to submit your evidence. Call our office at (936) 598-6171 on the day and time of your scheduled hearing and your name and call back number will be placed on the sign in sheet. The ARB will call owners to their hearing on a first come basis. If you wish to invite individuals to participate in your telephone conference call hearing, you are responsible for providing them access to the call. If the property owner fails to call in on time or if the ARB is unable to reach the property owner, the ARB may proceed to hear the protest by considering the affidavit of evidence that was provided.

The CAD representative will present evidence about your case. You may cross-examine the CAD representative. The ARB will make its decision based on the evidence presented. 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 can get a copy of a protest form from the appraisal district office or on their website at [www.shelbycad.com](http://www.shelbycad.com).

Note: You should not try to contact ARB members outside of the hearing. The law requires ARB members to sign an affidavit saying that they haven't 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 decision, you have the right to appeal. If you choose to go to court, you must start the process by filing a petition within 60 days of the date you receive the ARB's order. In certain cases, as an alternative to filing an appeal in district court, you may file, not later than the 45th day after you receive notice of the ARB order, a request for binding arbitration with the county appraisal district. In certain cases, you may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by, not later than the 30th day after you receive notice of the ARB's order, filing with the chief appraiser of the county appraisal district a notice of appeal. 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 taxes due in the previous year.

## More Information

You can get more information by contacting your appraisal district at 724 Shelbyville Street, Center, Texas 75935. Or by telephone at (936) 598-6171. You can get additional information on how to prepare a protest from the Comptroller's publication, *Property Tax Basics*, available on the Comptroller's Property Tax Assistance Division's website at <https://comptroller.texas.gov/taxes/property-tax/protests/index.php>.

## **Deadline for Filing Protests with the ARB\***

### **Usual Deadline**

On or before May 31 (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. 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 before 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 didn't result from a protest you filed), the deadline is before the 30<sup>th</sup> 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 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 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 holiday.