

Property Tax Protest and Appeal Procedures

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) or value of your property
- the unequal appraisal of your property compared with other properties
- 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 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
- any action taken by the chief appraiser, county appraisal district or appraisal district (CAD) or ARB that applies to and adversely affects you.

Informal Review

You can call **940-659-1281** to speak to an appraiser or come to the

PPAD office located at 200 Church Ave. Palo Pinto, TX.

Our office hours are 8:00 a.m. to 4:30 p.m. Monday thru Friday.

Review by the ARB

If you cannot resolve your problem informally with the CAD, you file a notice of protest requesting 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 CAD to make the necessary changes based on evidence heard by 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 or on a Saturday or a Sunday. 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 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 written material (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 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 you may by telephone conference call or submission of written affidavit to present your evidence, facts and argument.

If you decide to participate by telephone conference call, you must provide evidence to the ARB with a 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. 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 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.

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 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 court, you must start the process by filing a petition with the district within 60 days of the date you receive the ARB's order. If you chose to appeal through binding arbitration you must file for binding arbitration with the CAD not later than the 45th 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 30th day after you receive a 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 either 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:

PALO PINTO APPRAISAL DISTRICT

P. O. BOX 250/200 CHURCH AVE.

PALO PINTO, TX 76484

Telephone-940-659-1281

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

*The deadline is postponed to the next business day if it falls on a weekend or holiday

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 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.