

Palo Pinto Appraisal Review Board (ARB) Information

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What is the Appraisal Review Board (ARB)?

The Appraisal Review Board is a group of private citizens authorized to resolve disputes between taxpayers and the Appraisal District. ARB members are appointed by the Local Administrative District Judge. Although the Appraisal Review Board is funded by the Appraisal District, **the ARB is a separate authoritative body**. No employees or officers of the Appraisal District or the taxing units it serves may sit on the ARB. To qualify for service on the ARB, an individual must be a resident of the Appraisal District for at least two years prior to taking office. Any person who is a former member of the governing body or officer or employee of a taxing unit, or is a former director, officer, or employee of the Appraisal District is ineligible to serve. Also, the person's close relatives cannot work as professional tax agents or tax appraisers within the Appraisal District. ARB members also must comply with special conflict of interest laws.

The ARB determines taxpayer protests and taxing unit challenges. The ARB also determines if the Chief Appraiser has granted or denied exemptions and agricultural appraisals properly. The ARB's decisions are binding only for the year in question. The ARB begins protest hearings in May and finishes most hearings by the middle of July. The ARB meets throughout the year to carry out supplemental duties. ARB meetings are open to the public.

What are the ARB's Duties?

Under the law, the ARB has these specific duties:

1. Determine protests initiated by property owners;
2. Determine challenges initiated by taxing units;
3. Correct clerical errors in the appraisal records and the appraisal rolls;
4. Act on motions to correct appraisal rolls under Section 25.25 of the Texas Property Tax Code;
5. Determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, or E, Chapter 23, Property Tax Code;
6. After it has completed substantially all protests, the ARB approves the appraisal records.

What can I protest?

You can file a protest if you disagree with any action taken by the Appraisal District that affects your property. You may file a protest if any of the following is true about your property:

- **The proposed value of your property is too high.**

This could be based on incorrect information on the Appraisal District records, such as lot size, building size, etc. It could also be due to situations that the Appraisal District does not know, such as hidden defects, cracked foundations, inadequate plumbing, flooding problems, etc. If similar properties are selling for less than your property, you may have a reason to protest.

- **Your property is valued unequally compared with other property in the Appraisal District.**

The Texas Constitution gives property owners the right to equal and uniform taxation. For instance, if your property is appraised at 100% of market value and similar properties are appraised at 90% of market value, then you have a right to protest your value based on the Appraisal District's failure to appraise equally and uniformly. This type of protest will require more evidence than other types of protests.

- **The Chief Appraiser denied you an exemption.**

Certain requirements exist for receiving an exemption, including deadlines for filing. If you have met the requirements and are denied an exemption, you may file a protest and have a hearing before the ARB. To receive an exemption, a person must **apply** for the exemption with each Appraisal District in which the property has situs. Some exemptions require an annual application.

- **The Chief Appraiser denied agricultural appraisal for your farm or ranch.**

Like exemptions, **you must apply** to receive an agricultural appraisal. Agricultural appraisal laws have specific requirements involving ownership and land use. If your property meets these requirements and you have been denied, you should file a protest.

- **The Chief Appraiser wrongly determined that you took your land out of agricultural use.**

An appraisal may have been done while your land was lying fallow, or for rotation of crops. You will be required to provide documentation to prove that you did not change the use of your land to a non-agricultural use.

- **The appraisal records show an incorrect owner.**

Even if you purchased your property after January 1, you may protest the property's value until the ARB approves the appraisal roll. The law recognizes the new owner's interest in the taxes on the property.

- **Your property is being taxed by the wrong taxing units.**

This generally applies to business personal property that has moved from one location to another. You can protest the inclusion of your property on the appraisal records if it should be taxed at another location in Texas.

- **The Appraisal District or ARB took other action that affects your property.**

You have the right to protest any Appraisal District action that affects you and your property. For example, the Chief Appraiser may claim your property was not taxed in a previous year and you disagree. You may protest only actions that affect your property.

What is a formal hearing before the ARB?

If you are not able to resolve the protest informally with an appraiser, your protest will be heard by the Appraisal Review Board (ARB). The ARB is a group of citizens who are authorized to resolve disputes between Appraisal Districts and taxpayers.

A hearing before the ARB is conducted very much like a court case, although less formal. The ARB sets its own procedures with guidelines from the State Comptroller's Office. Generally, ARB panels are three-member panels, but may be more or less in some cases. Typically, after introduction of the parties and the property involved, the ARB will hear evidence from the Appraisal District and property owner and make a judgment based on the evidence presented. Each party, the Appraisal District appraiser and the property owner, will have approximately 5-7 minutes to present their case and evidence at the hearing. Each party is allowed a rebuttal. The entire hearing typically takes approximately 15 minutes and the property owner will know the ARB's recommendation before they leave the hearing. After a decision is made by the ARB panel and approved by a quorum of the entire Board, a written Notice of Final Order is sent by certified mail to you or your agent. This decision is binding for the current tax year unless you file under binding arbitration or appeal to District Court.

Do I need to appear in person?

No. You have four choices: 1) you can appear in-person; 2) you can appoint someone else to appear for you; 3) you can attend a telephone hearing; or 4) you can submit a sworn affidavit stating your facts and supporting evidence.

Appear In-Person: You can appear in person at your scheduled hearing before the ARB. Make sure that you read your Hearing Notification carefully for the correct date and time of your scheduled hearing. Please arrive at least ten minutes before your scheduled hearing to properly check in.

Having Someone Else Appear for You: You can authorize in writing someone else to appear on your behalf for either a telephone or in person hearing. If the person is your spouse or a co-owner of the property, you do not need to do anything to authorize the person. To authorize a friend or a family member other than your spouse, you must provide a written authorization for the person representing you, signed by you, the property owner. To authorize somebody to represent you, you must use an Appointment of Agent form.

Telephone Hearing: A property owner initiating a protest is entitled to offer evidence, or argument without personally appearing and can do so by telephone. Also see ARB Hearing Procedures for more information.

Sworn Affidavit with Evidence: Your evidence and/or supporting documents must be received by the ARB before the scheduled hearing date. You should state that you swear or affirm that the information it contains is true. Please provide a cover letter with your evidence, the property owner's name, address, account number, property description, and the date and time of the hearing. You can also use Texas Comptroller's Form 50-283.

What type of information or documentation do I need to provide before or at my ARB hearing?

Before a hearing on a protest or immediately after the hearing begins, you or your agent and the Appraisal District 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. Therefore, please bring 6 printed copies of any evidence you want the ARB to consider as part of your protest. Do not bring evidence by smart phone. The ARB will not except evidence presented on any medium that cannot be retained for the permanent record. No Video or audio files, nor any evidence from cell phones or smart phones will be accepted. Examples of evidence include, but are not limited to:

- Closing/Settlement Statement from a recent purchase
- Fee Appraisal from a recent refinance
- Inspection Report
- Repair Estimates (Cost to cure)
- Photographs
- Market Analysis (CMA) from a realtor
- Any other information you feel is valuable

Can I reschedule my ARB hearing?

Property owners, not represented by a property tax consultant (agent), may be rescheduled without demonstrating any cause one time only. If a property owner/agent misses their scheduled ARB hearing then they can make a one-time reschedule request in writing to the ARB but this written request must be postmarked within 4 days of the scheduled ARB hearing date.

Can I cancel my ARB hearing?

If you no longer have an issue and want to withdraw your protest, please mail or email your withdrawal to the ARB Coordinator and provide your 1) name, 2) property address, 3) PPAD property id number and 4) date of the scheduled hearing.

What happens if I do not appear at my scheduled hearing?

If you do not appear in person and no evidence or documentation has been submitted, your protest will be dismissed.

Are there protest hearings late evenings or on Saturdays? Yes. The Appraisal Review Board will typically designate one Evening in the month of July for protest hearings.

Where can I find more information about the ARB hearing procedures?

The ARB Hearing Procedures will be mailed with your ARB Hearing Notice. Additionally, they are located on our website.