



# PARKER COUNTY APPRAISAL DISTRICT

## *Property Tax Protest and Appeal Procedures*

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

The Parker County Appraisal District (PCAD) would prefer that all property owners file their protest with the Appraisal Review Board (ARB) online using PCAD's website [www.parkercad.org](http://www.parkercad.org) instead of visiting our office or mailing in a protest.

### **Informal Review**

All protests filed with the ARB that include evidence will receive an informal review by an appraiser prior to a formal ARB hearing. First, fill out and submit the Notice of Protest form included with the Value Notice. On the protest form, provide a good phone number and an email address. Include evidence that supports your reason for protest with the protest form. Using the information you provide, an informal appointment with an appraiser may be set up by phone or email. Also, an informal settlement offer may be sent directly by mail or email. Office visits are not necessary to resolve issues with appraisers. **Appointments are required** to discuss issues with an appraiser. Walk-in/In-Person meetings are not available without an appointment. Last, If the appraiser is able to make an adjustment that you are in agreement with, there should be no need for your formal ARB hearing.

### **Review by the Appraisal Review Board**

If you are not able to resolve the protest informally with an appraiser, your protest will be scheduled for a hearing 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 during the ARB hearing. The ARB will send you notification of the time, date, and place of your protest hearing. Prior to the hearing, you may ask to review the evidence the Appraisal District plans to introduce at the hearing. During the hearing, you or your agent and PCAD are required to provide each other with a copy of any 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 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 designated agent may appear in person, by telephone conference or videoconference call or by submission of a written affidavit to present your evidence, facts and argument. You must indicate the type of hearing you request on your written notice of protest filed with the ARB not 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 conference or videoconference call hearing or for hearing by affidavit. You and PCAD representative have the opportunity to present evidence about your case. In most cases, PCAD 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.

### **Review by District Court, an Arbitrator, or SOAH**

After the ARB makes a decision on a case, it must send a Final Order of Determination by certified mail. If you are not satisfied with the ARB determination, you have the right to appeal to District Court. As an alternative, you may appeal through Binding Arbitration or the State Office of Administrative Hearings (SOAH) if you meet qualifying criteria. If you choose to appeal to District Court, you must file a petition with the court within 60 days of the date that you receive the ARB Final Order. If you decide to take your case to Binding Arbitration, you must file a request with PCAD within 60 days of the date that you receive the ARB Final Order. If you chose to appeal to the SOAH, you must file an appeal with PCAD not later than the 30th day after you receive the ARB Final Order. Appeals to district court, binding arbitration or SOAH all require payment of certain fees or deposits. 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. 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.

### **Tax Payment**

You must pay the amount of taxes due on the portion of 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.

### **Deadline for Filing a Protest**

A protest must be filed by May 15, or no later than 30 days after the Appraisal District delivers a Notice of Appraised Value to you, whichever is later. If the protest deadline falls on a weekend or holiday then the protest deadline is the first business day after that date. For most, the deadline to file a written protest for the **2022 Tax Year is May 16th**.

### **Special Deadlines**

Late protests are allowed for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year. For change of use (loss of agricultural appraisal), the deadline is not later than the 30<sup>th</sup> day after the notice of determination was mailed to you.

If you believe PCAD or the 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 the evidence about whether a requested notice was mailed to you.