

DISTRICT COURT APPEALS

If you are dissatisfied with the ARB's findings, you have the right to appeal its decision to the state district court in the county in which your property is located. Within 60 days of receiving the ARB's written order (when you sign for the certified mail), you must file a petition for review with the district court. Before filing a petition, you should consult with an attorney to determine if you have a case.

You also are required to make a partial payment of taxes, usually the amount of taxes that are not in dispute, before the delinquency date. You may ask the court to excuse you from prepaying your taxes; to do so, you must file an oath attesting to your inability to pay the taxes in question and argue that prepaying the taxes restrains your right to go to court on your protest. The court will hold a hearing and decide the terms or conditions of your payment.

At the district court, you may ask to have your appeal resolved through arbitration, by a jury or by a judge. You may also request that the parties engage in settlement discussions before the date of trial.