

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 unequal appraisal on your property
- The inclusion of your property on the appraisal roll
- Any exemption that may apply to you
- The qualifications for an agricultural appraisal
- The taxing units taxing your property
- The property ownership
- Failure of the CAD or ARB to send a required notice
- 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

Call the telephone number printed on the notice you received and ask to talk to an appraiser. If problems can't be resolved over the phone, come to the appraisal office in person to talk to an appraiser.

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 notice of the time, date and place of the hearing. You may request a hearing in the evening, Saturday, or Sunday. Prior to the hearing, you may ask to review the evidence the CAD plans to introduce at the hearing to establish any matter at issue. The CAD might ask you for a copy of the evidence you plan to present. The law provides that before a hearing on a protest or immediately after the hearing begins, you or your agent and the CAD shall provide the other with a copy of any written material 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 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 your evidence to the ARB with a written affidavit before the ARB hearing begins. You may use Comptroller Form 50-283, Property Owner's 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 by both parties. 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 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 ARB's decision, 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 choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you receive the ARB's order. If you choose to appeal through binding arbitration, you must file a request for binding arbitration with the CAD not later than the 45th after you receive notice of the ARB order. If you choose to appeal to the SOAH, you must file an appeal with the CAD not later than the 30th day after you receive 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 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 the Parker County Appraisal at 1108 Santa Fe Dr., Weatherford, TX 76086, or call 817-596-0077. You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

DEADLINE FOR FILING PROTESTS*

Usual Deadline

Not later than May 15 (or within 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 a good cause. Late protests are due the day before the ARB approves records for the year. Contact your appraisal district for more information.

Special Deadlines

For change of use (the CAD informed you that you are losing agricultural appraisal because you changed the use of your land), or (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 CAD 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 the evidence about whether a requested notice was mailed to you.

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