

# 2019 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 roll
- any exemptions that may apply to you
- the qualification for an agricultural or timber appraisal
- the taxing units taxing your property
- the ownership of property
- 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, appraisal district (CAD) or ARB that applies to and adversely affects you.

**Informal Review:** It is recommended for you to have an informal hearing with an appraiser. The majority of protests can be settled through a conversation with the appraisers that valued your property. Call (806) 364-0625 for an appointment.

**Review by the Appraisal Review Board** - If you cannot resolve your problem informally with the CAD staff, you may file a notice of protest requesting to have your case heard by the ARB.

**The ARB will hold hearings on July 16, 2019, at 140 E 3<sup>rd</sup> Street, Hereford, TX.**

The ARB is an independent board of citizens that hears and determines protests regarding property appraisal 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 (a 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, Saturday or Sunday. You may use the Comptroller's form 50-132.

Prior to your hearing, you may ask to review the evidence the CAD plans to introduce at the hearing. 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 in paper form or on a small portable electronic device (such as a CD or flash/thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone (please refer to the ARB's hearing procedures).

To the greatest extent possible, the hearing will be informal. You or a designated agent may appear in person to present evidence or you may by telephone conference call or by sending written affidavit to present your evidence, facts and arguments.

## Deadline for Filing Protests with the ARB

**Deadline: June 25, 2019.** However, late protests are allowed if you miss the usual deadline for good cause. 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 before the 30th day after the notice of the determination was delivered to you.

If you decide to protest by telephone conference call, you must provide your evidence to the ARB with a written affidavit before the ARB hearing begins. You may use the Comptroller's form 50-283 for your telephone conference call hearing or for your 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.

**Note:** 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 you may appeal to 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 within 60 days of the date you receive the ARB's order. If you chose to appeal through binding arbitration, you must file a request for binding arbitration with the CAD not later than the 45<sup>th</sup> 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 30<sup>th</sup> day after you received 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 or 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 at [www.deafsmithcad.org](http://www.deafsmithcad.org) or by contacting the appraisal district.

**DEAF SMITH COUNTY APPRAISAL DISTRICT**  
**140 E 3<sup>RD</sup> Street, Hereford, TX 79045.**

**Phone (806) 364-0625, Fax (806) 364-6895**

**E-mail : [mpowers@deafsmithcad.org](mailto:mpowers@deafsmithcad.org)**

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/](http://texas.gov/taxes/property-tax/).

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 change 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 Feb. 1) or not 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 evidence about whether a required notice was mailed to you.