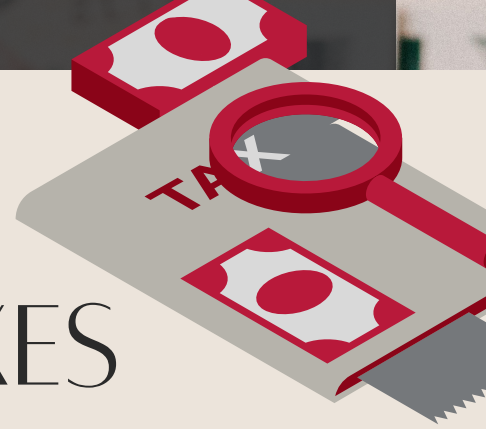




# PROTESTING YOUR PROPERTY TAXES



## ONE OF YOUR MOST IMPORTANT RIGHTS AS A TAXPAYER IS YOUR RIGHT TO PROTEST TO THE **APPRAISAL REVIEW BOARD (ARB)**.

You may protest if you disagree with the appraisal district value or any of the appraisal district's actions concerning your property.

If you are dissatisfied with the ARB's findings, you have the right to appeal the ARB's decision. Any ARB decision can be appealed to the state district court in the county in which the property is located. Depending on the facts and the type of property, you may be able to appeal to the State Office of Administrative Hearings (SOAH) or to binding arbitration.



### *Filing Facts*

\*FOR MORE INFORMATION PLEASE VISIT [COMPTROLLER.TEXAS.GOV/TAXES/PROPERTY-TAX/PROTESTS/](http://COMPTROLLER.TEXAS.GOV/TAXES/PROPERTY-TAX/PROTESTS/)

#### NOTICE

If the appraisal district appraises your property at a higher amount than in the previous year, Tax Code Section 25.19 requires the appraisal district to send a notice of appraised value by May 1, or by April 1 if your property is a residence homestead, or as soon as practical thereafter. The notice of appraised value includes information on how to file a protest as well as an explanation of the availability of an informal conference with the appraisal district prior to your formal ARB hearing.

#### TIME

In most cases, you have until May 15 or 30 days from the date the appraisal district notice is delivered — whichever date is later. Property owners and lessees may appoint someone to represent them in handling hearings concerning their property. Form 50-162, Appointment of Agent for Property Tax Matters, should be filed if you elect to designate someone to represent you for the protest hearing.

#### HEARING

After filing your protest, you will receive written notice of the date, time, place and subject matter for a formal hearing with the ARB. You may request an informal conference with the appraisal district to try to resolve your protest before the ARB hearing. If you are not able to resolve your protest informally, you can continue your protest to the ARB. At the formal hearing, the ARB listens to both the taxpayer and the chief appraiser. You may discuss your objections about your property value, exemptions and special appraisal in a hearing with the ARB. The ARB's decisions are binding only for the tax year in question.

You, **or your designated agent**, and the appraisal district representative will both have an opportunity to present evidence, examine witnesses and state an opinion of the property value (if applicable). You may elect whether to present evidence first or after the appraisal district representative presents evidence.

Take anything that will help make your case. It is up to you to have what you need to prove your case. You cannot go to the hearing and just say the appraisal district is wrong. You should gather all information about your property that may be relevant in considering the true value of your home such as:

- Photographs of property (yours and comparables)
- Receipts or estimates for repairs
- Sales price documentation, such as listings, closing statements and other information
- Calculations of median level of appraisal, if equal and uniform appraisal is protested
- Affidavits, if needed
- Newspaper articles
- Architectural drawings or blueprints
- Engineering reports
- Property surveys
- Deed records

*Preparedness!*

*Bringing You to the Closing Table.*

[WWW.UTITLE.COM](http://WWW.UTITLE.COM)