

Protests

When can I protest my property?

Protests can be filed till the deadline date. You may drop it off at our office until the deadline during office hours Monday thru Friday 8am to 5pm. If you submit your protest by mail, then it must be postmarked no later than the deadline date. If you fax or email your protest to our office, then it can be filed till midnight of the deadline date. If you file your protest electronically, then you have until midnight of the deadline date.

Can I make changes to my protest?

You may “amend” your protest form only until the deadline date. For example, if you timely filed a protest but only specified value is over market value as a reason and the deadline has not passed, then you may add unequal appraisal as a reason for your protest. If you timely filed a protest for one property but the deadline has passed, then you may not add additional properties to your protest form.

When will hearings be scheduled?

The meetings with the appraisers, usually referred to as informal meetings, begin in April for most properties.

Hearings with the Appraisal Review Board usually referred to as formal hearings are scheduled May through July. They are scheduled during normal business hours Monday thru Thursday by date and time. More than one protest may be scheduled for a hearing at the same time and date.

What if I can't appear on my scheduled hearing time?

You may authorize in writing for someone else to appear on your behalf. This person need not be an attorney or agent. Simply have a written letter specifying who has authority, what properties he/she may represent, your name, signature and date. You may also use Comptroller form *50-162 Appointment of Agent for Property Tax Matters*.

You may appear by affidavit. This a notarized document with evidence and argument for your protest. Please refer to the “Forms” tab on our website for Taxpayer Affidavit of Evidence form.

New for 2018, you may also appear at your hearing by Telephonic Conference Call. You must notify the Appraisal District either when you submit your notice of protest form or in writing to the ARB at least 10 days prior to your scheduled hearing. You will also have to submit your evidence with a written affidavit delivered to the ARB *before* the hearing begins and you are responsible for providing access to the call to any person(s) you wish to invite to the hearing. Please review the “Appraisal Review Board-Hearing Procedures” and the “Appraisal Review Board-Rules of Order” for more detailed information.

When can I reschedule a hearing?

You may request to be rescheduled for a hearing under the following conditions: your request is prior to the date of your hearing, you have not designated an agent, and you have not already been rescheduled. If you qualify under these conditions, then simply call the District no later than the day prior to your hearing date for a change in date and time.

If you have already been rescheduled, then you will have to address the Appraisal Review Board and show good cause for the additional postponement.

Any rescheduled hearing does not require the delivery of additional written notice to the property owner.

Please be advised that in the month of July if you ask to be rescheduled the number of available date and times in July will be limited. The Appraisal Review Board may not convene again until March of the following year.

What if I missed my hearing date?

A property owner or his agent who fails to appear at the hearing is entitled to a new hearing if the property owner files, not later than the 4th business day after the date the hearing occurred, a written or email statement to the Appraisal Review Board showing good cause for the failure to appear and request a new hearing.

Please be advised that if you are granted a new hearing by the Board in the month of July the number of available date and times in July will be limited. The Appraisal Review Board may not convene again until March of the following year.

What if I missed my protest deadline?

You may still be entitled to have a hearing under certain circumstances.

If you were serving on full-time active duty in the U.S. Armed forces outside of the U.S. or employed in the Gulf of Mexico on an offshore drilling facility, then please contact our offices for more information on specific requirements.

If you have good cause for missing your protest deadline, then you will need to complete the following steps. You must submit a letter to the Appraisal Review Board prior to the date the appraisal records are approved around July 20th. The letter should provide good cause and any necessary documentation for failure to file a protest by the deadline. It is recommended that you also attach your protest form along with your letter. This information will be used by the Appraisal Review Board to determine if you are entitled to have a protest hearing. You may also appear in person and address the Board directly. Please be advised if you choose to appear in person that any scheduled hearings will take priority. If the Appraisal Review Board determines that good cause was established, then your hearing will be scheduled at a later time.

What is a market protest? How can I prepare for this type of hearing?

This is one of the most common types of protests. This means you disagree with the District's assigned market value of your property. Market value for properties relies on typical income & expenses (if applicable), typical construction cost data, and sales in a market area that are similar to the subject property. Although the property owner may submit any evidence they deem appropriate, they should be prepared to provide one or more of the following as evidence:

1. Current and complete construction cost information about the subject property.
2. Current cost estimates for repairs of subject property and dated photographs of the damage.
3. Income and expense information for multi-family and commercial properties.
4. Copy of any deed restrictions or other encumbrances to the property which may affect the market value.
5. A signed HUD or copy of sale from multiple listing service of the subject property
6. A fee appraisal of the subject property with an effective appraisal date of January 1 for the current appraisal year. Any fee appraisal with a different date may not be used by the District as it is not appraising the property per the January 1 date required by law.
7. A reasonable number of comparable sold properties *appropriately adjusted* to the subject.

What is an equity or unequal compared with other properties protest? How can I prepare for this type of hearing?

This is another common type of protest. This means you believe the District did not value your property similarly to a sample of properties. The property owner can prepare evidence which supports inequity in one of three ways:

1. The appraisal ratio of the property is = or < the median level of appraisal of a reasonable and representative sample of other properties in the district.
An example of this type of evidence would be a property value study along with the sale ratio of the subject property.
2. The appraisal ratio of the property is = or < the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of properties similarly situated to, or of the same general kind or character as, the property subject to the protest.
An example of this is the median level of value of a list of residential properties within your neighborhood that are of the same construction quality, similar building size and acreage size.
3. The appraised value of the property is = or < than the median appraised value of a reasonable number of comparable properties appropriately adjusted.
An example of this would be a set of properties compared to the subject property and making value adjustments for differences between the comps and the subject.

What else can I do to prepare for my hearing?

Be sure to go over the Appraisal Review Board hearing procedures which are available on this same web page. A slide presentation is also available on this web page that can help you understand the process.