

# Property Tax Protest and Appeals Procedures

The law gives property owners the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- the market or appraised value placed on your property
- the unequal appraisal of your property
- 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 taxable status of your property
- the local governments which should be taxing your property
- the ownership of property
- 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

For information on an Informal Review please contact: Pamela Lathrop, Chief Appraiser, Lavaca County Appraisal District. 361-798-4396.

## Review by the Appraisal Review Board

If you cannot 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. You will receive written notice of the time, date, and place of the hearing. If necessary, you may request a hearing in the evening, Saturday, or Sunday. Prior to your hearing, you may ask to review the evidence the CAD plans to introduce at the hearing to establish any matter at issue. 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 materials (evidence) intended to be offered or submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive 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 are 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 you must indicate the type of hearing you request on your written notice of protest filed with the ARB not later than the 10<sup>th</sup> day before the hearing date and provide your evidence and written affidavit before the ARB hearing begins. You may use Comptroller Form 50-283 Property owners Affidavit of Evidence to the Appraisal Review Board, to submit

evidence for your telephone conference 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 and related matters.

You **should not** try to contact ARB members outside of the hearing. The law requires ARB members 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 are not satisfied with the decision, you have the right to appeal. 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. In certain cases, as an alternative to filing an appeal in district court, you may file, not later than the 30<sup>th</sup> day after you receive notice of the ARB order, a request for binding arbitration with the county appraisal district. In certain cases, originating in certain counties, as an alternative to filing an appeal in district court, you may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by, not later than the 30<sup>th</sup> day after you receive notice of the ARB's order, filing with the chief appraiser of the county appraisal district a notice of appeal. Appeals to District Court, Binding Arbitration, or SOAH all require payment of certain fees or deposits. If you believe that the ARB or Chief Appraiser failed to comply with an ARB procedural requirement, you may file a complaint with the local taxpayer liaison. If it is not resolved by the ARB or Chief Appraiser, you can request limited binding arbitration to compel the ARB or Chief Appraiser to comply.

## Tax Payment

You must pay either the amount of taxes due on the portion of the taxable value no in dispute or the amount of taxes due on the property under the order from which the appeal is taken.

## More Information

You can get more information by contacting your appraisal district at:

Lavaca County Appraisal District  
PO Box 386-908 N Glendale St  
Hallettsville, TX 77964  
361-798-4396

You can get additional information on how to prepare a protest from the Comptroller's publication, Property tax Basics, available on the Comptroller's Property Tax Assistance Division's website at [comptroller.texas.gov/taxinfo/proptax/pdf/96-1425.pdf](http://comptroller.texas.gov/taxinfo/proptax/pdf/96-1425.pdf).

## Deadline for Filing Protest With the ARB\*

### 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 appraisal review board approves records for the year. Contact your appraisal district for more information.

### 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

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

not later than the 30th day after the notice of the determination was mailed to you.

For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a protest you filed), the deadline is before the 30th day after notice of determination 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 February 1) or no 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. \* The deadline is postponed to the next business day if it falls on a weekend or holiday.