

# Property Tax Protest and Appeal 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 of 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**

Appraisal Review Board (ARB) policy requires that you discuss your problem with appraisal district staff prior to a scheduled appearance before the ARB. You should contact the Gregg Appraisal District at 903-238-8823.

## **Review by the Appraisal Review Board**

If you can't resolve your problem informally with the 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 reviews problems with appraisals or other concerns listed above. It has the power to order the appraisal district to make the necessary changes to solve problems. If you file a written request for an ARB hearing (called a notice of protest) before the deadline, the ARB will set your case for a hearing. You'll receive written notice of the time, date and place of the hearing. If necessary, you may request a hearing in the evening, or on a Saturday or Sunday. Prior to your hearing, you may ask to review the evidence the appraisal district plans to introduce at the hearing to establish any matter at issue. The appraisal district 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 each provide the other with a copy of any written material intended to be offered or submitted to the ARB at the hearing. To the greatest extent practicable, the hearing will be informal. You or a designated agent may appear in person to present evidence or you may send notarized evidence for the ARB to review at your hearing. The appraisal district representative will present evidence about your case. You may cross-examine the appraisal district representative. The ARB will make its decision based on the evidence presented. In most cases, the appraisal district has the burden of establishing the property's value by a preponderance of the evidence presented. In certain protests where the owner has submitted an independent appraisal before the hearing, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You can get a copy of a protest form from the appraisal district office at 4367 W. Loop 281, Longview, Texas 75604.

Note: You shouldn't try to contact ARB members outside of the hearing. The law requires ARB members to sign an affidavit

saying that they haven't talked about your case before the ARB hears it.

## **Review by the District Court or an Arbitrator**

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 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 45<sup>th</sup> day after you receive notice of the ARB order, a request for binding arbitration with the county appraisal district.

## **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.

## **More information**

You can get more information by contacting your appraisal district at the **Gregg Appraisal District, 4367 W. Loop 281, Longview, Texas 75604, 903-238-8823** or by visiting our web site at **www.gcad.org**. You can also get a pamphlet describing how to prepare a protest from the appraisal district or from the State Comptroller's Property Tax Division at P.O. Box 13528, Austin, Texas 78711-3528.

## **Deadline for Filing Protests with the ARB\***

### **Usual Deadline**

On or before May 31 (or 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 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 not later than the 30<sup>th</sup> 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 didn't result from a protest you filed), the deadline is not later than the 30<sup>th</sup> day after the notice of the 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.