

# 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 records;
- any exemptions that may apply to you;
- the qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property ownership;
- the change of use of land receiving special appraisal;
- failure of the chief appraiser or appraisal review board (ARB) to send a required notice; or
- any action taken by the chief appraiser, county appraisal district (CAD), or ARB that applies to and adversely affected you.

The protest process generally involves two events: an informal conference with a GCAD appraiser, and if necessary, a formal hearing with the Appraisal Review Board (ARB).

## **Informal Review with the GCAD Appraiser**

You may meet first with a GCAD appraiser on the day of your formal ARB hearing date. The law does not require the informal hearing unless you request one in writing and you may choose to go directly to the ARB. Should you choose to attend the informal conference, the appraiser has the authority to make a recommendation that may resolve the protest by written agreement. Most protests are resolved at this level. If you are unable to resolve the protest at the informal conference, you will then proceed to the formal ARB hearing the same day.

## **Review 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 and send you written notice of the time, date, subject and place of the hearing. If necessary, you may request a hearing in the evening or on a Saturday. You may use Comptroller Form 50-132, *Property Appraisal – Notice of Protest*, to file your written request for an ARB hearing.

Prior to your hearing, you may request a copy of 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 to the ARB at the hearing. Evidence may be 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 or your designated agent may appear in person, by telephone conference call or videoconference call or by submission of written affidavit to present your evidence, facts and argument. 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 Owner's Affidavit of Evidence to the Appraisal Review Board*, to submit evidence for your telephone conference call hearing, videoconference or for hearing by affidavit.

You and the CAD representative have the opportunity to present evidence about your case. 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. **If paper copies will be used, provide four copies of all documents (three for the panel members and one for the appraiser).** PLEASE NOTE THE ARB IS NOT BOUND BY ANY DISCUSSION OR SETTLEMENT OFFERS MADE BETWEEN YOU AND THE GCAD APPRAISER AT THE INFORMAL HEARING.

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 District Court, 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 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 the State Office of Administrative Hearings (SOAH) if you meet qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you received the ARB's order. If you choose to appeal through binding arbitration, you must file a request for binding arbitration with the CAD not later than the 60<sup>th</sup> day after you receive notice of the ARB order. If you choose to appeal to the SOAH, you must file an appeal with the CAD not later than the 30<sup>th</sup> day after you receive notice of the ARB's order. 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 the chief appraiser to comply.

## **Tax Payment**

You must pay the amount of taxes due on the portion of the taxable value not in dispute, 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 by contacting Galveston Central Appraisal District at 9850 Emmett F. Lowry Expressway Ste. A, Texas City, TX 77591, or by phone at (409) 935-1980 or toll free (866) 277-4725.

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

## **Deadline for Filing Protests 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 for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year (usually on or before July 25<sup>th</sup> each year).

### **Special Deadlines**

For change of use (the CAD 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 delivered 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 not later than the 30<sup>th</sup> day after the notice of the change was delivered to you.

For omitted property, (the appraisal district sends a notice that your property escaped taxation in a prior year), the deadline is before the 30<sup>th</sup> day after the notice of appraised value was mailed to you.

If you believe the CAD 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.**

## **GALVESTON CENTRAL APPRAISAL DISTRICT**

**Tommy Watson, Chief Appraiser**

**9850 Emmett F. Lowry Expressway, Ste. A, Texas City, Texas 77591**

**Telephone: (409) 935-1980 or toll-free (866) 277-4725**

**Fax: (409) 935-4319**