

# 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 special 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 affected you.

## Informal Review

Taxpayers are encouraged to file a protest electronically or mail a protest form to the appropriate appraisal district, so an appraiser can make contact to discuss their property value. Please verify the appraisal district method of protest by calling the county in which your property resides that are listed below. Taxpayers should gather information to substantiate why they feel that their property value is incorrect. The appraiser will discuss their property and may recommend an adjustment to the Appraisal Review Board. If the taxpayer is satisfied with the adjustment, the appraiser will close the protest 2022.

## Review by the Appraisal Review Board

If you cannot resolve your protest 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 review protests of appraisals or other concerns listed above. It has the power to order the CAD to make the necessary changes to resolve a protest. 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 will receive written notice of the time, date, and place of the hearing. If necessary, you may request a hearing in the evening. Prior to your hearing, you may ask to

review the evidence the CAD will use to uphold their determination. The CAD may ask you for copy of the evidence you plan to present. The hearing will be informal.

You or a designated agent may present evidence, or you may send notarized evidence for the ARB to review at your hearing. The CAD representative will present evidence about your case. You may cross-examine the CAD representative. The ARB will make its decision based on the evidence presented. The CAD has the burden of establishing the property's value by a preponderance of the evidence presented. You can get a copy of a protest information from your appraisal district office. NOTE: You should not try to contact ARB members outside of the hearings. 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 Arbitration

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 to district court. 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. As an alternative to court, you may file a request for binding arbitration with the appraisal district in certain cases within 60 days of receiving an ARB order.

## Tax Payment

If you appeal and your case is pending, you must pay the lesser of 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 listed below. You can also get a pamphlet describing how to prepare a protest from the appraisal district or the Comptroller Property Tax Assistance Division 1-800-252-9121 or [ptad.cpa@cpa.texas.gov](mailto:ptad.cpa@cpa.texas.gov)

## Electronic Filing

Homestead owners may have the option to file their protest electronically. If you have questions, call your appraisal district for instructions.

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

### Usual Deadline

On or before May 1 (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 changes of use (the appraisal district informed you are losing agricultural appraisal because you changed the use of your

land), the deadline is before 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 didn't result from the protest you filed), the deadline is before the 30th day after the notice of determination was mailed to you. If you believe the appraisal district ARB should have sent you a notice and did not, you may file a protest until the day before the taxes become delinquent (usually February 1). 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.

## This is a public service announcement of the following appraisal districts:

### Callahan CAD

302 Chestnut St.  
Baird, TX 79504  
525-854-2528

### Coke CAD

P.O. Box 2  
Robert Lee, TX 76945  
325-453-4528

### Eastland CAD

P.O. Box 914  
Eastland, TX 76448  
254-629-8597

### Fisher CAD

P.O. Box 516  
Roby, TX 79543  
325-776-2733

### Comanche CAD

8 Huett Circle  
Comanche, TX 76442  
325-356-5253

### Jones CAD

1137 East Court Plaza  
P.O. Box 348  
Anson, TX 79501  
325-823-2422

### Noian CAD

208 Elm Street  
P.O. Box 1256  
Sweetwater, TX 79556  
325-235-8421

### Brown CAD

403 Fisk  
Brownwood, TX 76801  
325-643-5676

### Runnels CAD

505 Hutchins Ave.  
P.O. Box 524  
Ballinger, TX 76821  
325-365-3583

### Scurry CAD

2612 College Ave  
Snyder, TX 79549  
325-573-8549

### Shackelford CAD

556 E. Hwy 80  
P.O. Box 565  
Albany, TX 76430

### Stonewall CAD

510 Broadway  
Aspermont, TX 79502  
940-989-3363

### Stephens CAD

227 W. Walker  
P.O. Box 3511  
Breckenridge, TX 76424  
254-559-8233

### Knox CAD

P.O. Box 47  
Benjamin, TX 79605  
940-454-3891

### Taylor CAD

1534 S. Treadaway  
Abilene, TX 79602  
325-676-9381

### Throckmorton CAD

144 N. Minter  
P.O. Box 788  
Throckmorton, TX 76483  
940-849-5691

### Mitchell CAD

2112 Hickory St.  
Colorado City, TX 79512  
325-728-8024

### Haskell CAD

P.O. Box 467  
Haskell, TX 79521  
940-864-3805

### Coleman CAD

106 Commercial  
Coleman, TX 76834  
325-625-4155