

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.

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 Conference with the GCAD Appraiser

You will meet first with a GCAD appraiser. The purpose of this initial meeting is to address your concerns, and to encourage the resolution of the protest without the need of a formal hearing before the ARB. You and the appraiser should review all of the evidence, which includes the documentation you provide to support your market value opinion and the Appraisal District's evidence. The law does not require the informal hearing 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 may then proceed to a meeting with the ARB. You must appear at the hearing in person, by an authorized agent, or by sworn affidavit to be considered present.

Formal Hearing with the Appraisal Review Board

If you were unable to resolve the protest at the informal conference, you will proceed to a meeting with the Appraisal Review Board. In some cases, the ARB meeting will be held the same day as the informal conference; however, many formal hearings may be scheduled for a later date. The ARB is not bound by any discussion or settlement offers made between you and the GCAD appraiser at the informal hearing.

The *Appraisal Review Board* is an independent board of citizens that reviews problems with appraisals or other concerns listed above. It has the power to order the CAD 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.

Three-member panels conduct ARB formal hearings. The ARB starts the hearing by introducing its members and all parties in the hearing room. The hearing clerk will then begin tape-recording the proceeding. At this point, all necessary swearing in and execution of affidavits will occur. The panel members must sign an affidavit that states that the members have not discussed anything about your property before the hearing. The appraiser will be asked to acknowledge that he/she is under oath. The appraiser will read the account number and state the type of hearing (residential, commercial, etc.) Further, the appraiser will be asked to describe the property, its location, value, and the nature of the protest. All parties will be asked to exchange all information at this point.

Next, the chair will ask you to explain your position. You must provide four copies of all documents (three for the panel members and one for the appraiser). [over]

After you complete your presentation, the GCAD appraiser will present the District's evidence and arguments to the ARB. When both sides have completed their presentations, the chair will permit examination and cross-examination of all witnesses and evidence. Debate between the parties is inappropriate and such discourse will be stopped by the chair when necessary. After all parties have had an opportunity to state their position, the chair will announce that the hearing is complete. The three-member panel will confer to reach a decision. The chair announces the decision when it is reached by a majority, and may or may not elaborate on the ruling.

The entire ARB membership must approve the decision before it becomes final. Once the full nine-member ARB has approved the decision, you will be sent a written board order. If the full board does not approve the panel decision, another hearing will be scheduled before another panel. Once the final decision is complete, the ARB order is issued in writing and mailed to you by certified mail. This order directs the Chief Appraiser to change the District's records, if applicable.

You can get a copy of a protest form from the Appraisal District office at 9850 Emmett F. Lowry Expressway, Ste. A, Texas City.

Note: You should not try to contact ARB members outside of the hearing. As previously

stated, the law requires ARB members to sign an affidavit saying that they have not talked about your case before the ARB hears it.

As an alternative to filing an appeal to district court, a property owner is entitled to appeal through binding arbitration an appraisal review board order that only determines a protest concerning the appraised or market value of **real** property if: (1) the appraised or market value of the property as determined by the order is \$1 million or less; and (2) the appeal does not involve any matter in dispute other than the determination of the appraised or market value of the property. The arbitration request form must be received by the CAD within 45 days of property owner's receipt of the ARB's final determination. **General instructions and applications are available upon request.**

Review by District Court

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.

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 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 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). On request made to the appraisal review board before the date of the hearing, a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause.

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 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 a protest you filed), the deadline is before the 30th day after the notice of the determination was mailed 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 30th day after the notice of appraised value 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). 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

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