

# 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 *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. Prior to your hearing, you may request copies of the evidence the CAD plans to introduce at the hearing. Contact the CAD Appraisal Department for details for requesting documentation.

You or a designated agent may appear in person, by telephone conference call or by submission of written affidavit to present your evidence and argument. If you choose to participate by telephone conference call, you must provide your evidence to the ARB with a written affidavit (Comptroller Form 50-283) before the ARB hearing begins.

Three-member panels conduct ARB formal hearings. The panel members must sign an affidavit that states that the members have not discussed anything about your property before the hearing. The CAD 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. Evidence may be submitted for any hearing type either by paper or on a small portable electronic device (CD, USB flash drive or thumb drive) which will be kept by the ARB. DO NOT bring evidence on a smart phone. **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. ALSO, YOU SHOULD NOT TRY TO CONTACT ARB MEMBERS OUTSIDE OF THE HEARING.

The ARB chair gives the property owner the option when to present their position, either before or after the CAD Appraiser presents their position.

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 twelve-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.

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 \$5 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 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 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. In certain cases, you can appeal to the State Office of Administrative Hearings (SOAH). This type of appeal should be initiated no later than 30 days after the order is received from the Appraisal Review Board.

## **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 request a copy of the protest form (Comptroller Form 50-132) and also get a pamphlet describing how to prepare a protest from the Appraisal District or from the State Comptroller's Property Tax website at [Comptroller.texas.gov/taxes/property-tax/](http://Comptroller.texas.gov/taxes/property-tax/).

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

### **Usual Deadline**

On or before May 15 (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 not allowed after the ARB approves the appraisal records for certification which is on or before July 25<sup>th</sup> of each year.

### **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**

**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**