

# 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 roll;
- 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 affects you.

## Informal Review

To initiate an informal review, an owner or his authorized agent will need to file a formal protest with the ARB. Once the protest is received, the Appraisal District staff will review the protest and contact the owner/agent via the District's eFile system, by telephone, email, or mail. Hopefully, the District and owner/agent will be able resolve any concerns that the owner/agent might have regarding the appraised value or any other item listed above.

## Review by the ARB

If you cannot resolve your problem informally with the CAD, you may proceed with your formal hearing and have your case heard by the 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, 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 Owner's Notice of Protest, to file your written request for an ARB hearing.

Prior to your hearing, you may ask to review the evidence the CAD plans to introduce at the hearing to establish any matter at issue. Before a hearing on a protest, you or your agent and the CAD are required to provide each other with a copy of any materials (evidence) to be considered by the ARB at the hearing. Evidence may be submitted for any hearing type either in paper, via email at [collinarb@collinarb.org](mailto:collinarb@collinarb.org) 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.

You or a designated agent may appear by affidavit or written declaration, including a telephone hearing to accompany your affidavit or declaration. The ARB is accepting written declarations for 2021, in lieu of affidavits since declarations do not require a Notary.

If you decide to participate by telephone conference call, you must provide your evidence to the ARB with a written affidavit or declaration before the ARB hearing begins. You may use Comptroller Form 50-283, Property Owner's Affidavit of Evidence to the Appraisal Review Board, or the Property Owner's Declaration of Evidence form available for printing or download on the ARB's website at [collinarb.org](http://collinarb.org). Evidence may be submitted for any hearing type either in paper, via email at [collinarb@collinarb.org](mailto:collinarb@collinarb.org) or on a small portable electronic device.

You and the CAD representative have the opportunity to present evidence about your case, but neither party will be allowed to personally appear. During a telephone hearing you may cross-examine the CAD representative. The ARB will make its decision based on the evidence presented by both parties. 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.

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 the 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 the 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 receive 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's 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.

## **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 forms and more information by visiting [collincad.org](http://collincad.org) or [collinarb.org](http://collinarb.org), or contacting the Collin Central Appraisal District, 250 Eldorado Pkwy., McKinney, TX 75069; metro 469-742-9200 or toll-free 866-467-1110.

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<sup>th</sup> (or within 30 days after a notice of appraised value was mailed to you, whichever is later).

For 2021, the Appraisal District mailed the Notices of Appraised Value, for real properties, on April 15<sup>th</sup>, which means the protest deadline is May 17<sup>th</sup>. The Appraisal Notices for Business Personal Property (BPP) will be mailed 2-4 weeks after real property notices and the BPP protest deadline will be 30 days after the notices are mailed. 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.

### **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.

## **PROTEST DEADLINE – May 17, 2021**

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 Feb. 1<sup>st</sup>) 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 legal, state, or national holiday.