



President's Column Central Hill Country Board of REALTORS®



by Sarah Wanek, 2024 President



APPRAISAL PROTESTS AND APPEALS (part 1 of 4)

One of your most important rights as a taxpayer is your right to protest to the appraisal review board (ARB). You may protest if you disagree with the appraisal district value or any of the appraisal district's actions concerning your property. If you are dissatisfied with the ARB's findings, you have the right to appeal the ARB's decision. Any ARB decision can be appealed to the state district court in the county in which the property is located. Depending on the facts and the property type, you may be able to appeal to the State Office of Administrative Hearings (SOAH) or to regular binding arbitration (RBA).

Appraisal Review Board Protests

If the appraisal district appraises your property at a higher amount than in the previous year, Tax Code Section 25.19 requires the appraisal district to send a notice of appraised value by May 1, or by April 1 if your property is a residence homestead, or as soon as practical thereafter. The notice of appraised value includes information on how to file a protest as well as an explanation of the availability of an informal conference with the appraisal district prior to your formal ARB hearing.

If you are dissatisfied with your property's appraised value or if errors exist in the appraisal records regarding your property, you should file a Form 50-132, Property Owner's Notice of Protest (PDF) with the ARB. Property owners and lessees may appoint someone to represent them in handling hearings concerning their property. You should file Form 50-162, Appointment of Agent for Property Tax Matters (PDF) if you elect to designate someone to represent you at the protest hearing.

Property owners or their authorized representatives are not required to use the notice of protest form to request a protest hearing. A notice of protest is sufficient if it identifies the property, property owner and any subject that indicates a level of dissatisfaction with a decision made by the appraisal district in writing.

In most cases, you have until May 15 or 30 days from the date the appraisal district notices are delivered — whichever date is later. Note that the deadline is 30 days from the date the appraisal district mails a notice, not upon the property owner or their authorized representative's receipt of delivery. Off-shore workers or full-time military service members may be entitled to file a late protest.

After filing your protest, you will receive written notice of the ARB hearing date, time, place, subject matter, and information on how to access your property's estimated taxes. You may request an informal conference with the appraisal district to try to resolve your protest before the ARB hearing. If you are not able to resolve your protest informally, you can continue your protest to the ARB. At the formal hearing, the ARB listens to both the taxpayer and the appraisal district representative. You may discuss your objections about your property value, exemptions, special appraisal qualification and circuit breaker limitation. The ARB's decisions are binding only for the tax year in question.

*Next week: ARB Hearings
~courtesy comptroller.texas.gov website~*

Central Hill Country Board of REALTORS® is the voice for real estate in the Hill Country covering Gillespie, Blanco, Mason, and Kimble Counties. Visit our website at www.chcbr.org!