



President's Column Central Hill Country Board of REALTORS®



by Sarah Wanek, 2024 President



APPRAISAL PROTESTS AND APPEALS (part 3 of 4)

Late Filed Protests

The usual deadline for filing a protest is May 15 or 30 days after the notice of appraised value was delivered to the property owner, whichever is later. The ARB can grant a late protest hearing to property owners who miss the filing deadline if the property owner can provide good cause for missing the local protest deadline. Failing to provide good cause or submitting a protest after the ARB has approved the appraisal records may result in losing the right to protest. Under specific situations, you may protest after the protest filing deadline has passed.

- You may protest failure to receive a notice that the appraisal district or ARB was required to send you. You must file this protest before the delinquency date and you must not allow your property taxes to become delinquent.
- You may file a motion for correction if the appraisal district appraised your residence homestead property at least one-fourth higher than its correct appraised value. You must file this motion and pay the property taxes on the portion of the property value not in dispute before the delinquency date. The appraisal roll cannot be corrected if the property was subject to a property value protest for that tax year.
- You may file a motion for correction if the appraisal district appraised your non-residence homestead property at least one-third higher than its correct appraised value. You must file this motion and pay the property taxes on the portion of the property value not in dispute before the delinquency date. The appraisal roll cannot be corrected if the property was subject to a property value protest for that tax year.
- You may file a motion for correction of a clerical error, multiple appraisals, including property on the appraisal roll that should not have been included, or an error of ownership. This type of late hearing may include the current year and the five preceding tax years.
- You may ask the chief appraiser to agree to a joint motion to correct. If both the chief appraiser and you or your authorized representative are in agreement on the late change, then the ARB will approve the change.

Limited Binding Arbitration

After you have filed a notice of protest, if you believe the ARB or chief appraiser failed to comply with a procedural requirement relating to your protest, you may file a request for limited binding arbitration (LBA) to compel the ARB or chief appraiser to comply with certain procedural requirements.

Next week: Appeals

~courtesy comptroller.texas.gov website~