



# President's Column Central Hill Country Board of REALTORS®



by Sarah Wanek, 2024 President



## APPRAISAL PROTESTS AND APPEALS (part 4 of 4)

### Appeals to District Court

If you are dissatisfied with the ARB's findings, you have the right to appeal its decision to the state district court in the county in which your property is located.

Within 60 days of receiving the ARB's written order, you must file a petition for review with the district court.

Before filing a petition, you should consult with an attorney to determine if you have a case.

You also are required to make a partial payment of taxes, usually the amount of taxes that are not in dispute, before the delinquency date. You may ask the court to excuse you from prepaying your taxes; to do so, you must file an oath attesting to your inability to pay the taxes in question and argue that prepaying the taxes restrains your right to go to court on your protest. The court will hold a hearing and decide the terms or conditions of your payment.

At the district court, you may ask to have your appeal resolved through arbitration, by a jury, a judge or allowing the property owner to cure their appeal as a timely filed protest. You may also request that the parties engage in settlement discussions before the date of trial.

### Appeals through the State Office of Administrative Hearings (SOAH)

If the property value as determined by the ARB order is over \$1 million, you may be able to file an appeal with SOAH. You may only appeal to SOAH if the appeal concerns the determination of the appraised or market value of the property or an unequal appraisal. This option to appeal is applicable to determinations concerning real or personal property, but not industrial property.

To appeal an ARB order to SOAH, you must file a Notice of Appeal by Property Owner (PDF) with the chief appraiser of the appraisal district within 30 days of receiving the order of determination from the ARB. You must also file a \$1,500 deposit with the chief appraiser within 90 days of receiving the order of determination.

As soon as practicable after receiving a Notice of Appeal by Property Owner (PDF), the chief appraiser must indicate, where appropriate, those entries in the records that are subject to the appeal. The appraisal district will forward the deposit and Notice of Appeal by Property Owner (PDF) to SOAH and request the appointment of a qualified administrative law judge to hear the appeal. For more information on this process, visit the SOAH's website.

### Appeals through Binding Arbitration

As an alternative to filing an appeal to district court, you may have the right to appeal through binding arbitration. Binding arbitration is available for market or appraised value determinations by ARBs. Unequal appraisal determinations may also be the subject of a request for binding arbitration.

Binding arbitration is available only if your property is:

- a residential homestead, regardless of value; or
- a property with an appraised value of \$5 million or less.

To appeal an ARB order to binding arbitration, you must file a request for binding arbitration with the appraisal district not later than the 60th day after receiving notice of the order. To apply for binding arbitration, you must complete the Comptroller's request form and submit it with your deposit in the required amount based on the ARB's determination of the property value and property type. Although your deposit is made payable to the Comptroller's office, you must file it, along with your application, in the appraisal district in which the ARB order was issued. The appraisal district will complete the application and forward your request and deposit to the Comptroller's office. Visit the Arbitration Information page to learn more about the filing process.

*~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](http://www.chcbr.org)!**