

# Information on how you can protest your property value

## What can I protest?

State law allows property owners to protest the following:

- a. Determinations of value
- b. Unequal Appraisal
- c. Inclusion of your property on the roll
- d. Denial of exemptions
- e. Denial of AG or Timber exemptions
- f. Ownership of property
- g. Determination of change in use related to AG /Timber productivity Appraisals
- h. Failure of CAD to deliver notice
- i. Other actions by CAD or ARB that adversely affect your property

## What can I NOT protest?

You may not protest matters related to property that you do not own. For example, you may not protest the value of your neighbor's property or your neighbor's exemption. Additionally, you may not protest the amount of taxes that are due. The CAD and the ARB (Appraisal Review Board) have no control over the amount of taxes assessed against a property. They only have authority over the valuation process. To seek a remedy regarding tax amounts you should contact the governing body of the taxing jurisdiction.

## When can I protest?

Each year around April / May the CAD sends out notices of value to property owners. Polk CAD only sends out notices to any new property owners or to any property that has increased in value by more than \$1000 from the prior year. Or to anyone that request a written notice.

The mailing of this notice begins a 30 day window of opportunity for property owners to contact Polk CAD and protest their values. The notice will list the deadline for filing your protest.

***It is in your best interest to attend protest matters in a timely fashion.***

## Do I have to file a formal protest in order to talk to an appraiser about my property?

Absolutely not, Polk CAD welcomes and in fact encourages property owners to come in to the office and try to resolve any issues they might have on an informal basis. Most protest issues can be resolved using this method.

However for formal appeals held before the Appraisal Review Board, you must submit your written protest prior to the filing deadline. You must specify the property you wish to protest along with your reasons for the protest.

## What is an ARB?

ARB stands for Appraisal Review Board. This board is made up of five local property owners appointed by the CAD Board of Directors. The ARB has the power to direct the CAD to make changes to the Appraisal Roll based on evidence presented at a formal hearing.

## When do I appear before the ARB?

After you have submitted a formal protest you will be notified of your hearing date and time. You can still speak with an Appraiser prior to your hearing informally. Again in most cases your issue can be resolved this way and your formal hearing in front of the ARB may not be necessary.

## What if I'm unable to attend?

If you do not have a designated agent to represent you, The ARB must reschedule your hearing at least one time without cause. Otherwise agents and or owners are entitled to postponements either for good cause or if the Chief Appraiser agrees to the postponement.

Property owners who cannot attend ARB hearings May submit their evidence and arguments by means of written affidavit which must be notarized.

## What should I bring with me in order to discuss my property?

Whether you enter into informal discussions with an Appraiser or you decide to appeal before the ARB in a formal protest, you will need to be prepared. You will need to supply evidence supporting your reason for protesting.

**For Example:**

If you are protesting the valuation of your property, you should bring with you evidence of sales of similar property or evidence about your property that is in your opinion hurting its value.

The burden of proof lies squarely on the CAD. You should know that prior to sending out notices the CAD has completed extensive research and conducted ratio studies in order to determine fair market value.

If you are protesting unequal appraisal, you should bring any documentation regarding CAD values on properties similar to yours. The more prepared you are the better the outcome.

## **Do I need to hire a Lawyer to represent me at a hearing?**

The answer is no. While it is your prerogative to have counsel present, it is not necessary. The intent of the ARB process is to be relaxed and somewhat informal thus allowing property owners to represent themselves.

Besides no one knows their property better than the property owner themselves.

## **What will happen during the hearing?**

After you have been sworn in you will be allowed to present your case before the board. When you are satisfied that you have properly presented your case the CAD will be given an opportunity to present their case. Both parties will then be able to ask questions and cross examine each other.

At the culmination of the proceeding, the ARB will reach a decision in the presence of all parties. You will know the outcome and decision of the ARB before you leave.

## **What happens next?**

The ARB secretary will send you an official order of determination by certified mail in the days following your hearing. You should retain your notice and compare the determination to your tax statement to be received for that year.

If you are not satisfied with the outcome you have the right to appeal the decision of the ARB in

District Court. You have 60 days from the receipt of notice of determination to file suit.

Instead of District Court you may have the right to file for Binding Arbitration. Residence homesteads; real or personal property valued less than 1,000,000 may opt for this option. Only market or appraised value issues may be arbitrated. For more information contact the CAD or the Property Tax Assistance Division of the State Comptroller's Office.

*[www.window.state.tx.us/taxinfo/proptax.html](http://www.window.state.tx.us/taxinfo/proptax.html)*

## **Do I have any other options if I failed to protest timely?**

Changes to the certified roll only happen under specific circumstances. The Chief Appraiser is the one that may correct clerical errors, Ownership determinations, multiple appraisals or other specified inaccuracies that do not increase the owner's tax liability. These Changes are at the discretion of the CAD.

Is there a way to compel the ARB to hear a late protest?

Only if you are able to prove that the value of your property, as determined by the CAD, is more than 1/3 over market value. You may then apply for a 1/3 over hearing before the ARB. This must be done before taxes become delinquent on the account.

If you are successful in obtaining a change under this provision, you will be required to pay a late-correction penalty equal to 10% of the taxes on the corrected amount.