

## Property Owners Can Protest Property Appraisal Values

Property owners who disagree with the Victoria Central Appraisal District's appraisal of their property for local taxes or for any other action that adversely affects them may protest to the local appraisal review board (ARB).

A property owner must file a written notice of protest before May 15 or within 30 days after the appraisal district delivers the property owner's notice of appraised value, whichever is later. The ARB will begin hearing taxpayer protests on May 16.

After the ARB completes its hearings and approves final property tax appraisals, taxing units will use these appraisals to set property tax rates.

The ARB is a group of citizens who live in the appraisal district. In counties with populations less than 75,000, the local administrative district judge appoints ARB members. Otherwise, the appraisal district's board of directors appoints them. Property owners may protest any of the following issues to the ARB:

- the property's appraised or market value;
- unequal property appraisal;
- the property's inclusion on the appraisal records;
- denial of a partial exemption, such as a homestead exemption;
- determination that the property does not qualify for the circuit breaker limitation on appraised value for non-homestead real property;
- denial of special appraisals, such as agricultural or timber productivity appraisal;
- determination that agricultural or timberland has had a change of use and is subject to a rollback tax;
- identification of the taxing unit or taxing units in which the property is located;
- determination that the taxpayer is the property owner; or
- any other action of the appraisal district office or ARB that adversely affects the owner

For the property owners' convenience, informal phone conferences will be held prior to the owners' hearing date. If the property owner cannot resolve their protest informally, they may proceed to the scheduled hearing date.

The property owner or their designated agent may appear for their formal hearing by telephone conference, ZOOM, or submission of a written affidavit, or if requested, in person. You must indicate your request for a telephone conference call hearing on your written notice of protest filed with the ARB not later than the 10<sup>th</sup> day before the hearing date and provide your evidence and written affidavit before the ARB hearing begins. Evidence may be submitted for any hearing type on paper on a small portable electronic device (such as a USB flash drive, or thumb drive), which the ARB will keep. **Do NOT bring evidence on a smartphone.** You may use Comptroller Form 50-283, Property Owner's Affidavit of Evidence, to submit evidence to the Appraisal Review Board for your telephone conference call hearing or a hearing by affidavit. In most cases, the CAD has the burden of establishing the property's value by a preponderance of the evidence presented.

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### Deadline for Filing Protests with the ARB\*

**Usual Deadline** – Not later than May 15 or within 30 days after a notice of appraiser value was mailed, whichever is later. If you miss the deadline, later protests are allowed for a good cause, as determined by the ARB. Late protests are not permitted after the ARB approves the appraisal records for the year.

**Special Deadlines** – For change of use (the CAD informed you that your property no longer qualifies for an agricultural appraisal because you changed the use of your land) or 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. 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) 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 property. The ARB decides whether it will hear your case based on evidence about whether a required note 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. This year's deadline is May 15, 2024**