

Property Tax Protest and Appeal Procedures

The law gives property owners the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- the market or appraised value of your property
- the unequal appraisal of your property
- the inclusion of your property on the appraisal roll
- any exemptions that may apply to you
- the qualification for an agricultural or timber appraisal
- the taxable status of your property
- the local governments which should be taxing your property
- the ownership of property
- the change of use of land receiving special appraisal
- any action taken by the chief appraiser, appraisal district or appraisal review board (ARB) that applies to and adversely affects you.

Informal Review

Please contact any of our staff at Pecos CAD if you have any questions regarding your appraisal notice, (432) 336-7587; M-F, 8:00am to 4:00pm

Review by the ARB

If you cannot resolve your problem informally with the county appraisal district (CAD) staff, you may have your case heard by the ARB.

The ARB is an independent board of citizens that reviews problems with appraisals or other concerns listed above. It has the power to order the CAD to make the necessary changes to solve problems. If you file a written request for an ARB hearing (called a notice of protest) before the deadline, the ARB will set your case for a hearing. You will receive written notice of the time, date and place of the hearing. If necessary, you may request a hearing in the evening or on a Saturday or Sunday. Prior to your hearing, you may ask to review the evidence the CAD plans to introduce at the hearing to establish any matter at issue. The law provides that before a hearing on a protest or immediately after the hearing begins, you or your agent and the CAD shall each provide the other with a copy of any written material intended to be offered or submitted to the ARB at the hearing. To the greatest extent practicable, the hearing will be informal. You or a designated agent may appear in person to present evidence or you may send notarized evidence for the ARB to review at your hearing. The CAD representative will present evidence about your case. You may cross-

examine the CAD representative. The ARB will make its decision based on the evidence presented. In most cases, the CAD has the burden of establishing the property's value by a preponderance of the evidence presented.

In certain protests, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters. You can get a copy of a protest form from the appraisal district office or from the Comptroller of Public Accounts at www.window.state.tx.us/taxinfo/taxforms/50-132.pdf.

You should not try to contact ARB members outside of the hearing. The law requires ARB members to sign an affidavit saying that they have not talked about your case before the ARB hears it.

Review by the District Court, an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the decision, you have the right to appeal. If you choose to go to court, you must start the process by filing a petition within 60 days of the date you receive the ARB's order. In certain cases, as an alternative to filing an appeal in district court, you may file, not later than the 45th day after you receive notice of the ARB order, a request for binding arbitration with the county appraisal district. In certain cases, you may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by, not later than the 30th day after you receive notice of the ARB's order, filing with the chief appraiser of the county appraisal district a notice of appeal. Appeals to district court, binding arbitration, or SOAH all require payment of certain fees or deposits.

Tax Payment

You must pay either the amount of taxes due on the portion of the taxable value not in dispute or the amount of taxes due on the property under the order from which the appeal is taken.

More Information

You can get more information by contacting your appraisal district at

Pecos County Appraisal District

201 S. Main

(432) 336-7587

Fort Stockton, TX 79735

You can get a additional information on how to prepare a protest from the Comptroller's publication, *Property Tax Basics*, available on the Comptroller's Property Tax Assistance Division's website at www.window.state.tx.us/taxinfo/proptax/basics/96-1425.pdf.

Deadline for Filing Protests with the ARB*

Usual Deadline

On or before May 31 (or 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed if you miss the usual deadline for good cause. Good cause is some reason beyond your control, like a medical emergency. The ARB decides whether you have good cause.

Late protests are due the day before the ARB approves records for the year. Contact your appraisal district for more information.

Special Deadlines

For change of use (the appraisal district informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30th day after the notice of the determination was mailed to you.

For 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 30th day after the notice of the determination was mailed to you.

If you believe the appraisal district 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 125th day after the date you claim you received a tax bill from one or more of the taxing units that tax your property. The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

* The deadline is postponed to the next business day if it falls on a weekend or holiday.

PROPERTY TAX - NOTICE OF PROTEST

Appraisal district name PECOS COUNTY APPRAISAL DISTRICT		Phone (Area code and number) (432) 336-7587						
Address 201 S. MAIN • FORT STOCKTON, TX 79735								
PROTEST EMAIL – arb@pecoscad.org								
<p>This document must be filed with the appraisal review board (ARB) for the appraisal district that took the action(s) you want to protest. It must not be filed with the office of the Texas Comptroller of Public Accounts.</p> <p>GENERAL INSTRUCTIONS: Pursuant to Tax Code Section 41.41, a property owner has the right to protest certain actions taken by the appraisal district. This form is for use by a property owner or designated agent who would like the ARB to hear and decide a protest. If you are leasing the property, you are subject to the limitations set forth in Tax Code Section 41.413.</p> <p>FILING DEADLINES: The usual deadline for filing your notice is midnight, May 31. A different deadline will apply to you if:</p> <ul style="list-style-type: none"> • your notice of appraised value was delivered after May 2; • your protest concerns a change in the use of agricultural, open-space or timber land; • the ARB made a change to the appraisal records that adversely affects you and you received notice of the change; • the appraisal district or the ARB was required by law to send you notice about a property and did not; or • in certain limited circumstances, you had good cause for missing the May 31 protest filing deadline. <p>Your specific protest filing deadline is printed on the appraisal notice.</p> <p>ASSISTANCE: The Comptroller's office may not advise a property owner, a property owner's agent, or the chief appraiser or another employee of an appraisal district on a matter that the Comptroller's office knows is the subject of a protest to the ARB.</p> <p>State the Year(s) for Which You are Protesting: _____ Tax Year(s)</p>								
Step 1: Owner's or lessee's name and address	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 60%; padding: 2px;">Owner's or lessee's first name & initial</td> <td style="width: 40%; padding: 2px;">Last Name</td> </tr> <tr> <td colspan="2" style="padding: 2px;">Owner's or lessee's current mailing address (number & street, city, town or post office, state, zip code)</td> </tr> <tr> <td style="padding: 2px;">Daytime Phone (area code and number)</td> <td style="padding: 2px;">Evening Phone (area code and number)</td> </tr> </table>		Owner's or lessee's first name & initial	Last Name	Owner's or lessee's current mailing address (number & street, city, town or post office, state, zip code)		Daytime Phone (area code and number)	Evening Phone (area code and number)
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Step 2: Describe property under protest	<p>Give street address and city if different from above, or legal description if no street address</p> <p>_____</p> <p>_____</p> <p>_____</p> <p>Appraisal district account number (optional)</p> <p>_____</p> <p>Mobile homes: (Give make, model and identification number)</p> <p>_____</p>							
<p>Failure to check a box may result in your inability to protest an issue. If you check 'Value is over market value', you are indicating that the appraised value is excessive and your property would not sell for the amount determined by the appraisal district. If you check 'Value is unequal as compared to other properties', you are indicating that your property is not appraised at the same level as a representative sample of comparable properties, appropriately adjusted for condition, size, location, and other factors. Your property may be appraised at its market value, but be unequally appraised. An appraisal review board may adjust your value to equalize it with other comparable properties. Please check all boxes that apply in order to preserve your rights so that the appraisal review board may consider your protest according to law.</p>								
Step 3: Check reason(s) for your protest	<table style="width:100%; border: none;"> <tr> <td style="width: 50%; vertical-align: top; border: none;"> <input type="checkbox"/> Value is over market value. <input type="checkbox"/> Value is unequal compared with other properties. <input type="checkbox"/> Property should not be taxed in _____ (name of taxing unit) <input type="checkbox"/> Failure to send required notice. _____ (type) <input type="checkbox"/> Other: _____ </td> <td style="width: 50%; vertical-align: top; border: none;"> <input type="checkbox"/> Exemption was denied, modified or cancelled. <input type="checkbox"/> Change in use of land appraised as ag-use, open-space, or timber land. <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled. <input type="checkbox"/> Owner's name is incorrect. <input type="checkbox"/> Property description is incorrect. <input type="checkbox"/> Property should not be taxed in this appraisal district or in one or more taxing units. </td> </tr> </table>		<input type="checkbox"/> Value is over market value. <input type="checkbox"/> Value is unequal compared with other properties. <input type="checkbox"/> Property should not be taxed in _____ (name of taxing unit) <input type="checkbox"/> Failure to send required notice. _____ (type) <input type="checkbox"/> Other: _____	<input type="checkbox"/> Exemption was denied, modified or cancelled. <input type="checkbox"/> Change in use of land appraised as ag-use, open-space, or timber land. <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled. <input type="checkbox"/> Owner's name is incorrect. <input type="checkbox"/> Property description is incorrect. <input type="checkbox"/> Property should not be taxed in this appraisal district or in one or more taxing units.				
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Step 4: Give facts that may help resolve your case (continue on additional page if needed)	<p>_____</p> <p>_____</p> <p>_____</p> <p>What do you think your property's value is? (Optional) \$ _____</p>							
Step 5: Check to receive ARB hearing procedures	<p>I want the ARB to send me a copy of its hearing procedures.</p> <p><input type="checkbox"/> Yes <input type="checkbox"/> No*</p> <p>* If your protest goes to a hearing, you will automatically receive a copy of the ARB's hearing procedures.</p>							
Step 6: Sign the protest	<p>print here ↴</p> <p>Print Name _____</p> <p>sign here ↴</p> <p>Signature _____</p>	Date _____						