

# Property Tax Protest and Appeal Procedures

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

- your property's appraised (market) value
- the unequal value of your property compared with other properties;
- your property's inclusion on the appraisal records;
- any exemptions that may apply to you;
- qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property's ownership;
- the change of use of land receiving special appraisal;
- failure of the chief appraiser or appraisal review board (ARB) to send a required notice;
- the denial, modification or cancellation of the circuit breaker limitation on appraised value;
- the determination of incorrect appraised value and allocation of value of a structure, archaeological site and land necessary for access under a historic site exemption; or
- any action taken by the appraisal district or ARB that applies to and adversely affects you.

**Informal Review:** All informal reviews will be completed via in-person, written or online communications. In-person informal reviews must be scheduled and are provided once the Notice of Appraised value is mailed, and prior to a formal ARB protest hearing.

## **Pecos County Appraisal District**

201 S. Main St., Fort Stockton, TX 79735

432-336-7587

[arb@pecoscad.org](mailto:arb@pecoscad.org)

## **Review by the ARB**

If you cannot resolve your problem informally with the appraisal district, you have the right to have your case heard by the ARB.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. It has the power to order the appraisal district to make the necessary changes based on evidence heard during the ARB hearing.

If you file a written request for an ARB hearing (notice of protest) before the deadline, the ARB will set your case for a hearing and send you written notice of the hearing's time, date, place and subject. If necessary, you may request an evening or Saturday hearing. You may use Comptroller Form 50-132, *Property Appraisal - Notice of Protest*, to file your written request for an ARB hearing.

Prior to your hearing, you may request a copy of the evidence the appraisal district plans to introduce at the hearing to establish any matter at issue. Before a protest hearing or immediately after the hearing begins, you or your authorized representative and the appraisal district are required to provide each other with a copy of any materials (evidence) intended to be offered or submitted to the ARB at the hearing. You may submit evidence for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which the ARB will keep. Do NOT bring evidence on a smart phone. Review the ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device.

To the greatest extent practicable, the hearing will be informal. You or your authorized representative may appear in person, by telephone conference or videoconference call or by submitting a written affidavit to present your evidence, facts and argument. You must indicate the type of hearing you request on your written notice. You must file the notice with the ARB not later than the fifth day before the hearing date

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

### **Usual Deadline**

Not later than May 15 (or within 30 days after the appraisal district mailed a notice of appraised value to you, whichever is later).

Late protests are allowed for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year.

### **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 delivered to you.

if you have not designated an agent under Tax Code Section 1.111, or 10 days before the hearing date if you have designated an agent under Tax Code Section 1.111 to represent you at the hearing. You must provide your evidence and written affidavit before the hearing begins. You may use Comptroller Form 50-283, *Property Owner's Affidavit of Evidence to the Appraisal Review Board*, to submit evidence for your telephone or video conference call hearing or for hearing by affidavit.

You and the appraisal district representative have the opportunity to present evidence about your case. In most cases, the appraisal district 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 should not try to contact ARB members outside of the hearing. ARB members are required to sign an affidavit saying that they have not talked about your case before the ARB hears it.

If you believe that the ARB or chief appraiser failed to comply with an ARB procedural requirement, you may file a complaint with the local taxpayer liaison officer. If the ARB or chief appraiser do not resolve it, you can request limited binding arbitration to compel the ARB or the chief appraiser to comply.

## **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 ARB's decision, you have the right to appeal to district court. As an alternative to district court, you may appeal through regular binding arbitration or the State Office of Administrative Hearings (SOAH) if you meet the qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you receive the ARB's order. If you choose to appeal through regular binding arbitration, you must file a request for regular binding arbitration not later than the 60th day after you receive notice of the ARB order. Additional information on how to appeal through regular binding arbitration will be included with the ARB's order of determination. If you choose to appeal to SOAH, you must file an appeal with the appraisal district not later than the 30th day after you receive notice of the ARB's order. Appeals to district court, regular binding arbitration or SOAH all require payment of certain fees or deposits.

## **Tax Payment**

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

## **More Information**

You can get more information by contacting your appraisal district at  
**Pecos County Appraisal District**  
201 S. Main St., Fort Stockton, TX 79735  
432-336-7587

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website at:

[comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

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 change was delivered 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 legal, state or national holiday.

# Taxpayer Assistance Pamphlet

January 1, 2026

You are entitled to an explanation of the remedies available to you when you are not satisfied with your property's appraised value. The Texas Comptroller of Public Accounts must publish a pamphlet that explains the remedies available to taxpayers and procedures to follow in seeking remedial action. The Comptroller's office must provide information related to the functions of the taxpayer liaison officer (TLO) appointed in appraisal districts with a population of more than 120,000 and include advice on preparing and presenting a protest.

The Tax Code further directs that copies of the pamphlet be made readily available to taxpayers at no cost. An appraisal district may include it with the notice of appraised value it mails property owners to explain the deadlines and procedures for protesting their property's value. The chief appraiser must provide another copy to property owners initiating a protest.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation are not the subjects of this publication and must be addressed by local taxing units.

## How to Protest Property Value

Appraisal districts must send required notices by May 1, or by April 1 if your property is a residence homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and an explanation of the availability and purpose of an informal conference with the appraisal district to resolve your concerns before your ARB hearing. If you are dissatisfied with your appraised value or if errors exist in your property's appraisal records, you should file a notice of protest with the ARB.

If an appraisal district has an internet website, it must permit electronic protest filing for incorrect appraised value and/or unequal appraisal for properties receiving a residence homestead exemption, with certain exceptions. Counties with populations of 500,000 or more must have a website. Contact your local appraisal district for more details on filing a protest electronically.

## What Can be Protested

You may file a notice of protest using the model form on the Comptroller's website: [comptroller.texas.gov/forms/50-132.pdf](http://comptroller.texas.gov/forms/50-132.pdf). The notice need not be on this form. Your notice of protest is sufficient if it identifies (1) the protesting person claiming an ownership interest in the

property, (2) the property that is the subject of the protest and (3) dissatisfaction with an appraisal district determination.

You may request the ARB schedule hearings on protests to be held consecutively concerning up to 20 designated properties on the same day. You may use a special notice on the Comptroller's website: [comptroller.texas.gov/forms/50-131.pdf](http://comptroller.texas.gov/forms/50-131.pdf).

You may protest your property's value in the following situations:

- the value the appraisal district placed on your property is too high and/or your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied or modified your exemption application;
- the appraisal district failed to provide you with required notices;
- the appraisal district denied the circuit breaker limitation on appraised value for non-homestead real property; or
- other matters prescribed by Tax Code Section 41.41(a).

## How to Complete the Protest Form

If using the protest form, these tips will help ensure that you can present your evidence and preserve your appeal rights.

- You should pay particular attention to the form's reason for protest section.
- What you check as the reason for the protest influences the type of evidence you may present at your hearing.
- Your appeal options after the hearing are influenced by what you protest.

In the case of a typical residential property, checking incorrect appraised value and/or unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

## How to Resolve Concerns Informally

Appraisal districts will informally meet with you and try to resolve your objections prior to your ARB hearing. You must request the informal conference with the appraisal district on either your notice of protest form or in writing before your scheduled hearing date. It is very important, however, that you preserve your right to a hearing with the ARB by filing your notice of protest before the deadline, even if you expect to resolve your concerns at the informal meeting with the appraisal district.

Ask one of the appraisal district's appraisers to explain how the district arrived at your property's value. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

## What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. In counties with a population of less than 75,000, the local administrative district judge, or the judge's designee appoints ARB members. In counties with a population of 75,000 or more, the appraisal district board of directors appoints ARB members, including special panel ARB members to hear complex property cases where available.

The ARB must adopt and follow certain hearing procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining your property's value.

ARB members cannot discuss your case with anyone outside of the hearing. Protest hearings, however, are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of the property owner and chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

## When are Protests Filed?

You must file your notice of protest with the ARB no later than May 15 or 30 days after the appraisal district mailed the notice of appraised value, whichever is later. You may request an evening or Saturday hearing. The ARB will notify you at least 15 days in advance of the date, time and place of your hearing. Under certain circumstances, you may be entitled to a postponement of the hearing to a later date. The ARB begins hearings around May 15 and generally completes them by July 20. Start and end dates can vary by appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the adopted ARB hearing procedures; and a statement that you may request a copy of the data, schedules, formulas and any other information the chief appraiser will introduce at your hearing.

You or your authorized representative may appear at the ARB hearing in person, by telephone conference call, videoconference or by filing a written affidavit. To appear by telephone or video conference call you must provide written notice at least five days before the hearing, or at least 10 days before the hearing if you have an authorized representative. You must submit and deliver any evidence by written affidavit and to the ARB before the hearing begins. ARBs in counties with populations less than 100,000 that also lack the technological capabilities for videoconferences are not required to provide them.

If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. If you or your authorized representative fails to appear at a hearing, you are entitled to a new hearing if you file with the ARB, not later than four days after your hearing date, a written statement showing good cause for failing to appear and request a new hearing. The Tax Code defines good cause as a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling.

**What Steps to Take to Prepare for a Protest Hearing**

You should consult with the appraisal district staff about your property’s value. Ask questions about items you do not understand. The appraisal district must provide copies of documents that you request, at no charge via first class mail or electronically by filing a written request to exchange electronic communications on a form prescribed by the Comptroller for that purpose. Many appraisal districts provide a great deal of information on their websites at no charge.

If you are protesting the appraisal of your home or small business, you can view videos on the topic on the Comptroller’s website at [comptroller.texas.gov/taxes/property-tax/protests/index.php](http://comptroller.texas.gov/taxes/property-tax/protests/index.php).

Observing the following tips can also help in achieving a successful appeal:

- *Be on time and prepared for your hearing.* The ARB may place time limits on hearings.
- *Stick to the facts and avoid emotional pleas.* The ARB has no control over the appraisal district’s operations or budget, tax rates for local taxing units, inflation or local politics; addressing these topics in your presentation wastes time and will not help your case.
- *Review the ARB hearing procedures.* After you receive the ARB hearing procedures, take time to become thoroughly familiar with them and be prepared to follow them.
- *Present your information in a simple and well-organized manner.* You and the appraisal district staff must exchange evidence at or before the hearing. Photographs and other documents are useful. You should take an appropriate number of copies so that each ARB member and the appraisal district representative receives one.

The date of your appraisal is Jan. 1, so you should make sure that the appraisal includes changes made before that date. Improvements or damage to your property after Jan. 1 should not be part of the appraisal or the protest.

If you are protesting business property value or other appraisal matters, you should have evidence to support your opinion of value. Sales data may not be available or relevant, but income and expense information may be useful.

Generally, the appraisal district has the burden of proof in value and unequal appraisal

disputes. An appraiser’s job is to appraise property at its market value, equitably and uniformly.

**Limited Binding Arbitration**

After you have filed a notice of protest and if you believe your 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.

To request LBA, you must file a Request for Limited Binding Arbitration. You can find additional information about filing an LBA request, including filing deadlines and fees, on the Comptroller’s website: [texas.gov/propertytaxarbitration](http://texas.gov/propertytaxarbitration).

**What if you are Dissatisfied with the ARB’s Decision**

After the ARB rules on your protest, it will send a written order by certified mail. If you are dissatisfied with the order of determination, there are three options to appeal. You can appeal any ARB decision to the state district court in the county in which the property is located. Depending on the facts and property type, you may be able to appeal to the State Office of Administrative Hearings (SOAH) or to regular binding arbitration.

You can find additional information about appealing an ARB decision, including filing deadlines and fees, on the Comptroller’s website at [comptroller.texas.gov/taxes/property-tax/protests/index.php](http://comptroller.texas.gov/taxes/property-tax/protests/index.php).

In all types of appeals you must pay a specified portion of your taxes before the delinquency date.

**TLOs**

Appraisal district boards of directors in counties with populations of more than 120,000 must appoint a TLO whose primary responsibility is assisting taxpayers, property owners and members of the public with understanding the appraisal process, the protest process, the procedures for filing complaints, comments, and suggestions with the appraisal district, and filing an LBA request.

A property owner may file a written complaint with the TLO to request resolution of a dispute on a matter that does not relate to property appraisal. The TLO may resolve a complaint by directing the property owner to the appropriate resources or referring the issue to the appropriate employee or officer of the appraisal district or ARB. Additionally, the TLO may facilitate an informal meeting with the parties of the dispute to resolve the issue and notify a property owner of the complainant’s resolution not later than the 90th day after the date the complaint is filed. Complaint resolution is not an action that a property owner is entitled to protest, request LBA or appeal under Tax Code Chapter 42.

TLOs also assist property owners, agents, and members of the public with understanding the

Comptroller’s ARB Survey process for submitting comments, complaints and suggestions related to the ARB’s fairness and efficiency.

**What is the Comptroller’s role in the protest process?**

The Comptroller’s office provides a survey for property owners to offer feedback on the ARB experience that they may submit by mail or electronically. The online survey is available in English at [surveymonkey.com/r/surveyarb](http://surveymonkey.com/r/surveyarb) and in Spanish at [surveymonkey.com/r/Spanishsurveyarb](http://surveymonkey.com/r/Spanishsurveyarb). The Comptroller’s office publishes survey results in an annual report. The Comptroller’s office does not, however, have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Property owners should direct any complaints about the ARB or its members to the ARB itself, the TLO or the applicable appointing authority. The Comptroller’s office has no direct involvement in the protest process.

This pamphlet provides customer assistance to taxpayers and does not address all aspects of property tax law or the appraisal process. The Comptroller’s office is not offering legal advice, and this information neither constitutes nor serves as a substitute for legal advice. Direct questions regarding the meaning or interpretation of statutes, notice requirements and other matters to an attorney or other appropriate counsel.

**Where can you get more information?**

This publication does not cover all aspects of the ARB protest process or property taxes. For more information, please see the following web resources:

- *Appraisal Protests and Appeals;*
- *Appraisal Review Board Manual;*
- *Paying Your Taxes;*
- *Property Tax System Basics;*
- *Taxpayer Bill of Rights;*
- *Texas Property Tax Code;* and
- *Valuing Property.*

You can find this information on the Comptroller’s Property Tax Assistance website. It provides property owners a wealth of information on the appraisal and protest process at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/). For specific inquiries, you must contact the appraisal district in which your property is located.

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For additional copies visit our website:

[comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/)

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**800-252-5555.**