

Appeals Process Overview

The Texas Property Tax Code (TPTC) has set forth the right for property owners to protest or appeal many actions with the Appraisal District. Section 41.41 reads as follows:

§ 41.41. Right of Protest

- (a) A property owner is entitled to protest before the appraisal review board the following actions:
- (1) determination of the appraised value of the owner's property or, in the case of land appraised as provided by Subchapter C, D, E, or H, Chapter 23, determination of its appraised or market value;
 - (2) unequal appraisal of the owner's property;
 - (3) inclusion of the owner's property on the appraisal records;
 - (4) denial to the property owner in whole or in part of a partial exemption;
 - (5) determination that the owner's land does not qualify for appraisal as provided by Subchapter C, D, E, or H, Chapter 23;
 - (6) identification of the taxing units in which the owner's property is taxable in the case of the appraisal district's appraisal roll;
 - (7) determination that the property owner is the owner of property;
 - (8) a determination that a change in use of land appraised under Subchapter C, D, E, or H, Chapter 23, has occurred; or
 - (9) any other action of the chief appraiser, appraisal district, or appraisal review board that applies to and adversely affects the property owner.

Each year the Appraisal District is required to send a notice to property owners under certain conditions. These conditions are set forth in TPTC section 25.19 which reads as follows:

§ 25.19. Notice of Appraised Value

- (a) By April 1 or as soon thereafter as practicable if the property is a single family residence that qualifies for an exemption under Section 11.13, or by May 1 or as soon thereafter as practicable in connection with any other property, the chief appraiser shall deliver a clear and understandable written notice to a property owner of the appraised value of the property owner's property if:
- (1) the appraised value of the property is greater than it was in the preceding year;
 - (2) the appraised value of the property is greater than the value rendered by the property owner; or
 - (3) the property was not on the appraisal roll in the preceding year.

Based on these requirements not all properties will receive a notice of appraised value each year.

This document will outline the Montgomery Central Appraisal Districts general protest procedures.

Filing a Protest

A protest must be filed by **May 15th, or no later than 30 days from the date of your Notice of Appraised Value, whichever is later.** (The protest deadline will be indicated on your Notice of Appraised Value.) For properties that do not receive a notice of appraised value the protest deadline is **May 15th**. It is very important to file the protest on time.

Protests to the ARB must be **written** and it must also bear a U.S. Post Office cancellation mark by midnight of your protest deadline indicated on your appraisal notice. If you deliver your protest in person, you must have it in our office before the office closes at 5:00 p.m. on the date of your protest deadline indicated on your appraisal notice. If you fail to file a protest on time, your options are limited.

Some property owners may be able to file their protest online. The properties included in this select group will have an online protest I.D. included on the notice of appraised value. The process for filing an online appeal is covered in the Online Appeals Process Overview on the appraisal districts website.

A protest form will be included with your notice of appraised value. The Appraisal District also has forms for protesting or you can download a protest form from the appraisal district website at www.mcad-tx.org. An official form is not necessary. Any written notice of protest will be acceptable as long as it identifies the owner, the property that is the subject of the protest and indicates the reason for the protest. Please identify the property in question (property address/account number); state the nature of the protest and it is helpful to attach any applicable documentation that you would like for us to review.

We encourage all property owners to file their protest in advance of the deadlines set forth.

Informal Review Process

The following information is to assist you in reviewing your appraisal informally.

About the appraisal - The appraiser is required to appraise property at market value as of January 1st each year. The appraiser has applied generally accepted mass appraisal methods and techniques based upon the individual characteristics that affect the market value of your property.

At any time after you receive your notice of appraised value or prior to your protest deadline you may visit the appraisal district to informally discuss your property. We encourage you to review your property appraisal with a member of the District's staff. Prior to the last week in May the wait times a minimal but will increase during peak times, especially during the last few days. All property owners will be afforded the option to discuss their property appraisal with an appraiser. Even if you wait until the

date you are scheduled to appear before the Appraisal Review Board (ARB), you will meet with an appraiser informally before your official hearing in front of the ARB.

After informally reviewing the property appraisal, the appraiser can choose one of two actions:

1. Change the appraised value based on a review of all information.
2. Make no change to the original appraisal.

After your informal property review and receiving the appraiser's action on the review, you may choose one of two options:

1. Agree with the decision the appraiser made to the appraised value and sign a Settlement and Agreement Waiver. This agreement is final and binding and will officially close the protest for that tax year.
2. Disagree with the decision the appraiser made and attend a hearing that will be scheduled at a later date with the Appraisal Review Board.

All property owners are encouraged to provide all information they feel will help the appraiser in establishing a fair market value for their property. The following are some examples of information that may help the appraiser during their review.

Real Property - Information such as settlement statements, closing papers, sale or purchase contracts, comparable sales of like properties, appraisals, recent engineer's reports or professional cost to cure estimates, income and expense statements, agricultural history documentation, wildlife management plan, photographs of property, recorded warranty deed documentation or, a survey plat is helpful in determining your property's appraisal valuation.

Business Personal Property – Please provide evidence regarding your business such as an asset listing with cost and year acquired, IRS forms such as depreciation schedule, balance sheets with inventory information, income and expense statements. These types of evidence will be helpful in determining the market value of your property.

It should be understood that the previous examples are not all inclusive. Any information the property owner feels is pertinent will be reviewed by the appraiser.

THE APPRAISAL REVIEW BOARD (ARB):

The ARB is an independent board of citizens that hears property owner protests. It has the authority to make changes to the appraisal roll on any protest brought before it if it feels the evidence you provide for your opinion of value outweighs the evidence the District provides. If you file a written request for an ARB hearing (called a notice of protest) before the deadline indicated on your notice, your case will be scheduled for a hearing.

Once the written protest is received, a hearing is scheduled by the ARB. At least 15 days before the scheduled date of your hearing, the Appraisal Review Board will send you a notice of the appointment stating the date, time and location of your hearing. The Appraisal Review Board will also send you a copy of the Property Taxpayer Remedies (a publication of the State Comptroller's Office) as required by law and a copy of the ARB hearing procedures, if requested.

It is important that you be on time for your hearing. You can be represented at your hearing in one of three ways:

- 1) You may appear in person.
- 2) You may authorize someone else in writing to appear on your behalf (such as a spouse, family member, or friend). To authorize someone who is paid for representing you, you must use a special Appointment of Agent form. This form is available from the Appraisal District or at our website www.mcad-tx.org, "Forms", "Appointment of Agent. The person you select should be able to discuss the property from personal knowledge and should file the proper authorization form as soon as possible. **The form must be on file prior to your scheduled ARB hearing.**
- 3) Affidavit: You may file your evidence in the form of an affidavit. The affidavit and all supporting documents must be received by the ARB before the scheduled hearing date. If you mail the affidavit, it is a good idea to send it return receipt requested. Be sure to provide ample mailing time and ensure it is mailed to the correct address. **The affidavit must be signed before a Notary Public** stating that you swear or affirm that the information it contains is true and correct. Identify in the affidavit: the property owner's name, address, account number, property description, opinion of value, and the date and time of the hearing.
- 4) You may offer argument by telephone conference call. Evidence submitted for telephone hearings must be in the form of an affidavit. The affidavit and all supporting documents must be received by the ARB before the scheduled hearing date. If you mail the affidavit, it is a good idea to send it return receipt requested. Be sure to provide ample mailing time and ensure it is mailed to the correct address. **The affidavit must be signed before a Notary Public** stating that you swear or affirm that the information it contains is true and correct. Identify in the affidavit: the property owner's name, address, account number, property description, opinion of value, and the date and time of the hearing.

If you have not designated a tax agent to represent you at your protest hearing, you are entitled to have your protest hearing postponed one time to a date not less than 5 or more than 30 days from the hearing date, unless you, the chief appraiser and the appraisal review board agree to a different date. If you or your agent shows good cause or the chief appraiser consents, you may receive one or more postponements of the hearing date(s).

Alternatives to being rescheduled are:

- Designate someone to attend the hearing in your place by providing them with the proper required written authorization.
- Submit your documentation in the form of an affidavit prior to your ARB scheduled hearing. The hearing will take place and all information submitted will be considered at the time of your ARB Hearing.

If you no longer have an issue and want to withdraw your protest, please mail your request to the address located on your appraisal notice or fax to the district and provide your name, property address, quick ref id number and the date of the scheduled hearing.

If you are not able to settle informally with a district appraiser and attend a formal ARB hearing your file will be prepared by the appraiser. Once the file is prepared, it will be placed in line for you to be heard by the ARB.

Once the ARB has made its final motion concerning your property the hearing is concluded. An ARB Motion of Final Order will be mailed to you via certified mail. If you would like to pursue your appeal further you have two options,

1. Binding arbitration
2. Filing suit with the District Court of Montgomery County.

These options are explained in more detail in the ARB Motion of Final Order.

The Montgomery Central Appraisal District strives to keep the public informed of the latest information about the informal and formal procedures to protest your notice of appraisal.

YOUR PROPERTY VALUE IS IMPORTANT TO US. We hope the information provided here has helped with your understanding of the appeals process. If you have any questions feel free to contact our office at any time.