

# Taxpayer Assistance Pamphlet

January 1, 2025

**Y**ou 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 is required to publish a pamphlet that explains the remedies available to taxpayers and procedures to be followed 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. The chief appraiser of an appraisal district may include it with the notice of appraised value mailed to property owners to explain the deadlines and procedures used in 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 the appraisal records of your property, you should file a notice of protest with the ARB.

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

## What Can be Protested

The notice of protest may be filed 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 reason for protest section of the form.
- 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 conference call or videoconference, you must provide written notice at least 10 days before the hearing, and any evidence must be submitted by written affidavit delivered 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. Good cause is defined 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 is required to 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 are required to 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 changes made before that date are included in the appraisal. 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. Additional information about filing an LBA request, including filing deadlines and fees, can be found at [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. Any ARB decision can be appealed 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.

Additional information about appealing an ARB decision, including filing deadlines and fees, can be found 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 are required to 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 resolution of a complaint not later than the 90th day after the date the complaint is filed. The resolution of a complaint filed 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 may be submitted 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). Survey results are published 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. Any complaints about the ARB or its members should be directed to the ARB itself, the TLO or the applicable appointing authority. The Comptroller's office has no direct involvement in the protest process.

Further, this pamphlet is intended to provide customer assistance to taxpayers. It 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. Questions regarding the meaning or interpretation of statutes, notice requirements and other matters should be directed 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.*

This information is found 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.

Property Tax Assistance Division  
Texas Comptroller of Public Accounts  
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For additional copies visit our website:

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

✉ Sign up to receive email updates on the Comptroller topics of your choice at [comptroller.texas.gov/subscribe/](http://comptroller.texas.gov/subscribe/).

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling:

800-252-5555.

## INFORMATION FOR PROTESTING PROPERTY OWNERS

The Texas Property Tax Code gives you the right to be informed of the  
JIM  
HOGG COUNTY APPRAISAL REVIEW BOARD'S rules and procedures concerning hearings,  
and those rules are set out below:

### Hearing Procedures: FOR PROPERTY OWNER

1. Upon receiving a written notice of protest complying with § 1.44 of the Texas Property Tax Code, the Appraisal Review Board (hereinafter the "Board") shall assign a cause number to the protest and schedule the protest for a hearing. If one or any persons file protests pertaining to the same property, those protests will be heard at the same time. The Board shall notify the Chief Appraiser of the date, time, place and subject matter of each protest hearing. The Board shall deliver written notice to the protesting property owner of the date, time and place fixed for the hearing on the protest. The notice shall be delivered not later than the 15th day before the date scheduled for the hearing, unless the property owner agrees to a shorter period of advance notice. A property owner consenting to appear at a hearing with less than 15 days written notice, must file a written statement to that effect with the Board no later than the time of the hearing.

2. Either the protesting property owner or the Chief Appraiser may request that a scheduled hearing be postponed. A request for postponement shall be in writing and, if possible, shall be filed with the Board at least two (2) business days prior to the scheduled hearing. If the grounds for the postponement arise less than three (3) days before the hearing, a postponement still be requested, but the request must be filed within three (3) business days following the date scheduled for the hearing. The Board shall grant the hearing if: a) the requesting party shows good cause for the postponement; b) the property owner is the requesting party and the chief Appraiser consents to a postponement; or c) the property owner is the requesting party and the Chief Appraiser has failed to timely deliver the documents to which the property owner is entitled under § 41.461 of the Texas Property Tax Code. The postponement of a hearing does not require the delivery of additional written notice to the property owner. The Board may, in the exercise of its discretion, postpone a hearing a second time but no party is entitled to second postponement.

3. Between the time a protest is filed and the time it is determined by the Board, no one may communicate with any Board member about the merits of the protest, except during the hearing on the protest. It is permissible, however, to discuss a property that is the object of a pending protest if the discussion occurs during a hearing on another property, or used a sample of properties.

4. A protesting property owner is entitled to an opportunity to appear at the hearing and to offer evidence and/or arguments in support of the

designated compliance with Sl.111 of the Texas Property Tax Code, or by affidavit. A property owner appearing by affidavit shall attest to the affidavit before an officer authorized to administer oaths and shall submit that affidavit to the Board before the hearing. On the receipt of an affidavit, the Board shall notify the Chief Appraiser who may inspect the affidavit and/or obtain a copy upon request.

**Hearing Procedures: Protests from Property Owners**  
**Continued**

- 5 • The Chief Appraiser, or his/her representative, shall appear at each protest hearing to represent the Appraisal District.
6. hearing shall be conducted only as part of a duly posted open meeting of the board or a panel of Board members. The hearing itself shall be open to the public.
7. The hearing on the property owner's protest shall be limited to the claims stated on his written notice of protest.
8. Hearings shall be informal to the greatest extent practicable.
- 9, The Board or a panel conducting a hearing shall make record of the hearing in compliance with applicable rules of the Comptroller of Public Accounts.
10. At the beginning of a hearing, each Board member participating in the hearing shall sign an affidavit stating 'the member has not been a party to any communication in violation of these rules or S41.66(f) of the Texas Property Tax Code. If a member has been a party to such a communication, the member must be and may not hear, deliberate on or vote on the determination of the protest. If the excusal of the member leaves an insufficient number of members to conduct the hearing, the hearing shall be postponed and conducted when a sufficient number of members are present.
11. The Board, or a panel conducting a hearing, shall attempt to complete a hearing in twenty (20) minutes and terminate any of a hearing in order to insure the prompt completion of the hearing. The Board shall allow the parties approximately equal periods of time in which to offer their evidence and arguments. If more than one protesting property owner appears at the hearing, they will share the share amount of time that would be given a single property owner. A party who anticipates the need for a hearing longer than twenty (20) minutes, should notify the Board in writing at the time of filing a notice of protest or as soon thereafter as practicable.
12. Before hearing the party's evidence and arguments, the Board or panel conducting a hearing, will ask the parties any questions that may be appropriate and reasonably necessary to establish or confirm the members' understanding of the party that is the subject of the protest and the claims of the parties.

administered an oath by the Chairperson of the Board or A written oath be read and signed or a verbal oath may be administered. If any person refuses to take an oath, his statements will not be considered as evidence even if he is allowed to address the Board or panel.

14. Unless otherwise determined by the Board, or the panel conducting a hearing, the Board or panel shall hear evidence and arguments in the following order:

1. the property owner's evidence and arguments,
2. the Chief Appraiser's cross-examination of the property owner and/or the property owner's witnesses,
3. the Chief Appraiser's evidence and arguments,
4. the property cross-examination of the Chief Appraiser and/or his/her witnesses,

**Procedures: Protests from Property Owners  
Continued**

If time permits, the Board shall next hear:

5. the property owners rebuttal evidence and arguments ,
  6. the Chief Appraiser's rebuttal evidence and arguments.
15. At any time during the hearing, any member of the Board or panel may pose questions to any party or witness.
16. The testimony of a party or witness may be in narrative form and need not be presented in the form of a question and answer examination.
17. Cross-examination of a party or witness shall be limited to good-faith efforts to elicit relevant information from the party or witness. Cross examination will not be permitted to the extent that it appears intended primarily to insult, harass or embarrass the party or witness. Whenever practicable, alleged errors in the testimony of a party or witness' should be brought to the attention of the Board or panel, rather than through cross-examination.
18. Parties and witnesses appearing before the Board or a panel shall be civil and respectful to the Board or panel and to each other.
19. Documents and records previously requested by the protesting property owner or by the Chief Appraiser under §41.461, but not made available to the requesting party at least fourteen ( 14) days before the scheduled or postponed hearing, may not be used as **evidence** in the hearing by the party who failed to deliver the requested materials.

...general statement and tangible things offered as evidence at a hearing may be retained by the Board.

21. At the conclusion of the hearing, the Board or panel may vote on the determination of the protest, or may take the protest under advisement for further deliberation and consideration before voting. If a protest is taken under advisement, each further deliberation by the panel or Board shall occur in public at an open meeting of the panel or Board. Once a hearing has been concluded, the Board shall not accept any additional evidence or arguments from any party.

22. A panel conducting a hearing shall recommend to the full Board the manner in which a protest should be determined. The panel's recommendation shall be reflected in writing and filed with the Board. The Board shall determine each protest and make its decision by written order. If the Board finds that the appraisal records are incorrect in the filing alleged in the property owner's, s notice of protest, the Board, by its order, shall direct the Chief Appraiser to correct the appraisal records by changing the appraised value placed on the protesting property owner's property or by making other changes the appraisal records that are necessary to conform the records to the requirements of law.

23. The Board shall deliver to the protesting property owner by certified mail a written notice of its order which **explains** the right to appeal together with a copy of the order. notice of the order shall also be delivered to the Chief Appraiser.

#### **Hearing Procedure: Challenges from Taxing Units**

24. A challenge from a taxing unit shall be heard the same manner as a protest from a property owner, and a challenging taxing Unit is entitled to the same rights as protesting property owners, except in the following respects:

- a) The presiding officer of the taxing unit's governing body shall be notified of the challenge hearing by written notice delivered not later than the 10th day before the date set for the hearing.
- b) A taxing unit does not have an automatic right to a postponement because the Chief Appraiser has failed to deliver documents requested by the taxing unit. The Board may **conclude**, however, that the Chief Appraiser's failure to deliver such documents constitutes cause for postponement.

25. If a challenge involved five (5) properties or fewer, the owners of those properties will be allowed to appear and offer evidence and arguments at the hearing.

26. An unauthorized communication with a Board member concerning a challenge does not automatically require that member to be excused from the hearing determination of the challenge. Members participating in a hearing are not required to sign affidavits denying such communications. A member should be excused, however, if in-proper communications have interfered with the member's objectivity.

an agent. .

28. Documents and records are not inadmissible merely because the party offering them failed to produce them for the opposing party prior to the hearing.

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Additionally, you are entitled to inspect and copy of the documents and tangible in which the Jim Hogg County Appraisal District did offer as evidence at the hearing on your protest. These will be available for inspection and copying at the Appraisal District's office at least fourteen (14) days before the date set for your hearing. If you wish to inspect and/or copy these items , please contact the Appraisal District and arrange for an appointment.