

Williamson Central Appraisal District

Understanding Informal (District staff) and Formal (ARB) procedures and forms

Si usted necesita ayuda en español, por favor llame al número 930-3787; y nuestro personal de habla hispana se comunicara con usted

Williamson 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 WOULD LIKE THE OPPORTUNITY TO INFORMALLY DISCUSS ANY QUESTIONS OR CONCERNS YOU MAY HAVE ABOUT YOUR 2009 NOTICE OF APPRAISED VALUE.

Informal Inquiry Review Procedures:

Before you file a formal protest and appear before the appraisal review board we encourage you to review your property appraisal with a member of the District's staff. 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.

Informal Inquiry procedures:

If you disagree with the proposed value or any other action the appraisal district may have taken on your property, please come to our office to discuss your property concerns with our staff. Staff will see property owners on a first come first served basis from **Monday, April 27th to Friday, May 29th**. Typical wait time is 30 minutes and will increase during peak times, especially during the last few days of the protest period.

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

1. Change the appraised value based on the information provided.
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.
2. Disagree with the decision the appraiser made, file a timely protest, and attend a hearing that will be scheduled with the Appraisal Review Board.

Providing Information:

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

Business Personal Property - please provide information such as asset listing, with cost and year acquired documentation, IRS return, depreciation schedule, balance sheet with inventory information and income and expense statements are helpful in determining your property's correct appraisal.

THE APPRAISAL REVIEW BOARD (ARB):

The ARB is an independent board of citizens that hears property owner protests. It has the power to order the Appraisal District to make changes 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.

Protests to the ARB must be written. The ARB will not accept protest filings by electronic communication (facsimile, e-mail, etc.). There is a notice of protest form found on the bottom portion of your appraisal notice for your convenience.

The Appraisal District also has forms for protesting or you can download a protest form from the appraisal district website at wcad.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.

A protest must be filed by **June 1**, 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.) It is very important to file the protest on time. If you mail your protest, please mail it to the address listed on your Notice of Appraised Value, 625 FM 1460, Georgetown, TX 78626. 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.

Once the written protest is received, a hearing is scheduled by the ARB. At least 15 days before the scheduled date of your hearing, we 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 Taxpayers' Rights, Remedies & Responsibilities (a publication of the State Comptroller's Office) and a copy of the ARB hearing procedures.

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.wcad.org, "Tax Forms", "Other 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 the correct address. The affidavit must be executed 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.

The ARB reschedule policy will be provided on the insert that is sent with your ARB Hearing Notice.

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 show reasonable 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 and provide your name, property address, quick ref id number and the date of the scheduled hearing.