

THE PROTEST PHASE

The following presentation is provided to educate Williamson County residential property owners about what takes place during the protest phase of the appraisal year.

Mailing the majority of residential value notices at the beginning of April provides the appraisal district the capability to utilize the rest of the month to informally meet with property owners. During this time, scheduled appointments are not required to review the property with an appraiser. Appraisers are available to explain the mass appraisal process, illustrate data used to establish value, consider information presented from property owners, and confirm or adjust values of property discussed. A property owner and appraiser may come to an agreement and conclude any further process, or he or she may choose to file the notice of protest with the appraiser that day, or by the indicated deadline.

The Appraisal Review Board will then mail notification of the date and time of a formal hearing. Scheduled hearings take place from May to July. At the scheduled date and time, the property owner will first meet informally with an appraiser to review the property and exchange evidence. If an agreement is reached, the protest will be finalized. If an agreement is not reached, the property owner will proceed directly to a formal hearing with the Appraisal Review Board.

Examples of common evidence property owners are encouraged to bring to informal meetings and formal hearings are: sales documents of the subject property, sales prices of similar properties in the same area as the subject, construction cost documents, repair estimates, appraisals, and photos. Sales information normally considered has occurred from January of the prior year through March of the current year.

If market value is protested, a district appraiser will utilize the appraisal database to illustrate selected sales comparables most similar to the subject property. Quality, age, and size are a few commonly considered characteristics. The sales comparison report is used to make adjustments for differences that may exist between the subject property and comparables. The report then assists in determining if the property has been appropriately appraised or requires a value adjustment.

If unequal appraisal is protested, an analysis following the guidelines of Texas Property Tax Code 41.43 (b) (3) is applied. Then comparable properties to the subject are selected. Next, they are appropriately adjusted for the differences to determine if the property is equally appraised, or requires a value adjustment.

Following the examination of all evidence in the informal meeting, the district appraiser will indicate whether the market value or appraisal equality is appropriate or requires adjustment. Property owners not in agreement with the appraiser's decision may proceed to a formal hearing to present their evidence before the Appraisal Review Board.

The Appraisal Review Board, or ARB, is the administrative review arm of the property tax system. It is a separate and independent, quasi-judicial entity with responsibility to conduct formal hearings between property owners and appraisal districts. The ARB only has authority over

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protests submitted to it and has no role in the day-to-day operations of the appraisal office or in appraising property. Property owners wanting to present protest information to the ARB will proceed from the informal meeting with an appraiser to the formal hearing.

A district appraiser is responsible for presenting the evidence discussed in the informal meeting. The law requires that prior to a hearing both district appraiser and property owner must sign affidavits swearing to tell the truth, and that information about the property has not been previously discussed with any member of the ARB. The hearing is administered by the ARB panel chairman, and he or she begins by explaining the rules of the proceedings. Property owners have the opportunity to present evidence first, followed by the district and members of the ARB may ask questions to either party. Testimony is closed once the appraisal district and property owner have finished presenting evidence. Any member of the ARB can then offer a motion indicating what action to take in response to the evidence considered. If a motion is seconded, an oral vote is then taken. A majority vote is required to pass the motion and conclude the hearing. A letter containing the decision, final value determination, and further rights of appeal will be mailed to the address of record.

We appreciate your interest in the presentation explaining the protest phase of the appraisal calendar and hope the information presented offers a better understanding of the process.

Thank you.