

Williamson Central Appraisal District

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:

- the appraised (market) value of your property
- the unequal appraisal of your property
- the inclusion of your property on the appraisal roll
- any exemptions that may apply to you
- the qualification for an agricultural appraisal
- the taxing units taxing your property
- the property ownership
- the change of use of land receiving special appraisal
- failure of the chief appraiser or appraisal review board to send a required notice
- any action taken by the chief appraiser, appraisal district or appraisal review board that applies to and adversely affected you

Informal Review

Many times your protest can be resolved with a staff member of the Appraisal District in an informal review. Upon arrival for your scheduled ARB Hearing you will first meet informally with Appraisal District staff to exchange evidence. If you are able to resolve your issue(s) at this informal meeting, there is no need for an ARB hearing. However, if you are unable to resolve your issue(s), you will go directly from the informal meeting with Appraisal District staff to your scheduled ARB hearing.

Review by the Appraisal Review Board

If you can't resolve your problem informally with the central appraisal district (CAD) staff, you may have your case heard by the Appraisal Review Board (ARB).

The ARB is an independent board of citizens that reviews disputes with appraisals or other concerns listed above. It has the authority to order the appraisal district to make any necessary change. If you file a written request for an ARB hearing (called a notice of protest) before the deadline, the ARB will set your case for a hearing. You will receive written notice of the

time, date and place of the hearing. If necessary, you may request a hearing in the evening, Saturday or Sunday.

Prior to your hearing, you may ask to review the evidence the CAD plans to introduce at the hearing to establish any matter at issue. The CAD will ask you for a copy of the evidence you plan to present. The law provides before a hearing on a protest or immediately after the hearing begins, you or your agent and the CAD shall each provide the other with a copy of any written material intended to be offered or submitted to the ARB at the hearing. Evidence may be submitted for any hearing type either in paper or on a small portable electronic device (i.e. CD or USB flash drive), which will be kept by the ARB. Do NOT bring evidence on a smart phone. To the greatest extent practicable, the hearing will be informal. You or your designated agent may present evidence by appearing in person or by telephone (to appear by telephone, proper notice must be given no later than 10 days before the date of the hearing as required by law), or you may mail or deliver notarized evidence for the ARB to review at your scheduled hearing. If you decide to appear by telephone conference call, you must provide your evidence by notarized affidavit before the hearing begins. You may obtain a copy of an affidavit form from the appraisal district office at 625 FM 1460, Georgetown, TX 78626-8050 or on our website at www.wcad.org. You and the CAD representative will have the opportunity to present evidence about your case. The ARB will make its decision based on the evidence presented. In most cases, the CAD has the burden of establishing the property's value by the preponderance of evidence presented. In certain protests where the owner has submitted an independent appraisal before the hearing, the chief appraiser has the burden of proving the property's value by clear and convincing evidence.

Note: You should not try to contact ARB members outside of the hearing. The law requires ARB members to sign an affidavit saying that they have not talked about your case before the ARB hears it.

Review by the District Court or an Arbitrator

After the ARB decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the decision, you have the right to appeal to district court. If you choose to go to court, you must start the process by filing a petition within 60 days of the date you receive the ARB's order. In certain cases, as an alternative to filing an appeal in district court, you may file, not later than the 45th day after you receive notice of the ARB order, a request for binding arbitration with the central appraisal district. In certain cases, you may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by, not later than the 30th day after your receive notice of the ARB's order, filing with the chief appraiser of the county appraisal district a notice of appeal. Appeals to district court, binding arbitration, or SOAH all require payment of certain fees or deposits

Tax Payment

If you appeal and your case is pending, you must pay either the lesser of the amount of taxes due on the portion of the taxable value not in dispute or the amount of taxes due on the property under the order from which the appeal is taken.

More Information

All properties will be eligible to protest market value and/or unequal appraisal online. Properties will have "online protest available" clearly identified on the notice of value sent from the appraisal district. You may obtain additional information by accessing our website at www.wcad.org or by contacting: Williamson Central Appraisal District, 625 FM 1460, Georgetown, Texas 78626-8050; phone number 512-930-3787. Protest procedures, including a Spanish version, are available on our website. You can get additional information on how to prepare a protest from the Comptroller's publication, Property Tax Basics, available on the Comptroller's Property Tax Assistance Division's website at <https://comptroller.texas.gov/taxes/property-tax/docs/>.

Deadline for Filing Protests with the Appraisal Review Board (ARB)

Usual Deadline

• On or before May 15 (or 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed if you miss the usual deadline for good cause. Good cause is a reason beyond your control, such as a medical emergency. The ARB determines whether you have good cause.

Late protests are due the day before the appraisal review board approves records for the year. Contact your appraisal district for more information.

• The deadline is postponed to the next business day if it falls on a weekend or holiday.

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 before the 30th day after the notice of determination was mailed to you.

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 before the 30th day after the notice of the determination was mailed to you.

If you believe the appraisal district or the ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually February 1st) 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 protest based on evidence regarding whether a required notice was mailed to you.