



# Williamson Central Appraisal District

## Equalization Cycle - Protest Process Overview

Williamson Central Appraisal District strives to keep the public informed of the latest procedures to protest proposed values on the Notice of Appraised Value.

The District is required by the Texas Constitution to appraise property at 100% market value as of January 1st each year. The District applies standardized mass appraisal methods and techniques based on individual characteristics to calculate the market value of your property.

### Protest Filing and Deadline

If you disagree with the proposed value or any other action the Appraisal District may have taken on your property for the current year, you have the right to file a protest by the indicated protest filing deadline on your Notice of Appraised Value. A property owner or their representative initiating a protest is entitled to appear before the Appraisal Review Board (ARB) to offer evidence or argument.

***The deadline to submit property protest is **Monday May 15th**, or no later than 30 days from the mail date of your Notice of Appraised Value, whichever is later.*** If you do not file timely, the ability to obtain a protest hearing is expressly limited per tax law.

Protests may be filed online or provided by physical form to the WCAD office.

#### An admissible Notice of Protest requires the following:

- ✓ **Owner Name**
- ✓ **Property Identification**  
Please identify the property in question by QuickRefID account number or property address. Utilize the Property Search to locate accurate property info: [search.wcad.org](https://search.wcad.org).
- ✓ **Reason for Protest**  
District staff and the ARB are constrained to discuss ONLY the reason specified on the filed notice of protest.

#### Protest submission methods:

##### Online

- Log into the Online Protests portal - <https://onlineappeals.wcad.org/User/Login>
  - New user - Click on Create User button to proceed with creating Online Appeals login.
  - Registered user- Sign in with registered email and password.
- Once logged in, the user may register property using the Online Protest Passcode on the current year Notice of Appraised Value for the relevant property. A PDF copy of the Notice of Appraised value will be available for download on the property's listing via Property Search ([search.wcad.org](https://search.wcad.org)).
- If a property has already been registered to a user's login credentials, it does not need to be registered again.

- Click on File a Protest button associated with the property you wish to protest and complete form.



- Repeat for each registered property you wish to protest.
- After successfully filing protest, an appraisal review for property may be available for the user to accept or decline.



- Email from [donotreply@wcadonline.org](mailto:donotreply@wcadonline.org) will notify and remind the user if settlement offer is available with online appraisal review.
- If you reject the settlement offer or 5-day window to accept the offer expires, the protest associated with online appraisal review will be closed.
- An additional protest will open to be scheduled for a hearing with the ARB. The protest to be scheduled can be identified by assigned prefix "FW-" Case Number.
- If no appraisal review was available for property, a single protest will open to be scheduled for a hearing with the ARB. The protest to be scheduled can be identified by assigned prefix "FW-" Case Number.
- Upload supporting evidence for review at scheduled hearing with District staff and ARB. Evidence can be uploaded through the Manage Documents feature on the open protest with assigned prefix "FW-" Case Number.
- File by protest deadline for property
  - Online Protests portal will be suspended after **Monday May 15<sup>th</sup>**, 12:00 AM CST.

### Physical Form

- Complete the Notice of Protest document through one of the following:
  - Notice of Protest form included with the property's Notice of Appraised Value.
  - Texas Comptroller Property Owner's Notice of Protest Form 50-132
  - A written statement containing the identification of owner, property and reason(s) for protest.
- Enclose supporting evidence for review at scheduled hearing with District staff and ARB.
- File by protest deadline for property
  - Mail
    - The envelope containing the Notice of Protest MUST be postmarked before or by **Monday May 15<sup>th</sup>** or otherwise indicated deadline.
  - In-person
    - Deliver to the exterior document drop-box located at the front of the WCAD building before or by **Monday May 15<sup>th</sup>** or otherwise indicated deadline.

## Preparing for Protest Hearing

- Be prepared to provide evidence relevant to the protested year to support your opinion of property value.
- When a protest is filed disputing the market value, the taxable value can only be changed if you are successful in lowering the market value below the assessed value.
- You or your agent are entitled upon request to a copy of the information that the Chief Appraiser or his representative plans to introduce at the hearing. The request for protest evidence must be made at least 14 days before the scheduled hearing per tax code. Please see our E-Services menu on WCAD.org for request form.

## Protest Hearing Scheduling

- Please see [How To Prepare for Protest Hearing](#) for a suggested list of evidence documentation.
- Hearings are not scheduled by protest submission date, so there may be a longer-than-expected wait time.
- The ARB normally schedules protest hearings April through July, Monday through Thursday.
- The Notice of Hearing letter will be sent to the appellant, the party who filed protest, at least 15 days prior to the scheduled hearing date.
- The Notice of Hearing letter will include:
  - Letter identifying protested property(s) with date, time, location and subject of the hearing.
  - [Williamson County Appraisal Review Board Hearing Procedures](#) – guideline for hearing conduct, evidence, scheduling, protest resolutions, etc....
  - [Property Taxpayer Remedies](#) - Texas Comptroller explanation on property owner rights in protest process - Form 96-295
  - [Williamson County Appraisal Review Board Post-Hearing Survey filing instructions](#)
  - [How To Prepare for Protest Hearing](#)

## Hearing Process

- **Both the informal review with District staff and formal hearing with the ARB will take place on your scheduled hearing date.**
- You must be on time for your scheduled hearing. If you fail to appear, you may lose the right to an ARB hearing.
- Both the informal and formal will each be kept to a 15-minute time frame.
- There is a limit of one person allowed per side for each informal and ARB.

### Informal Meeting with District Staff

- On the date of the scheduled hearing, bring your Notice of Hearing Letter and your evidence to the WCAD office.
- If you are a representative of property owner, bring your authorization form to the hearing.
- You will check into a queue upon your arrival and wait in the lobby.
- Based on the protest and property type, an appropriate District staff member will select you from the queue when available.
- The ARB *recommends* you first meet informally with District staff to discuss property concerns and evidence you and the District plan to present at the ARB hearing.
- The District staff will document the hearing in writing.
- You and the District may reach a final agreement during this review. The agreement will finalize the protest.
- If an agreement is not reached, you will proceed directly to the formal hearing before the ARB.

### Formal Hearing with The Appraisal Review Board (ARB)

- You will be checked into a queue for the ARB by the District. You may be returned to the lobby.
- Once available, a District staff member will select you from the queue and escort you to an ARB hearing room.
- You, the District staff member, and an ARB panel typically consisting of 3 members, will commence the hearing.
- The hearing will be documented in writing and audio recording.

- After testimony on evidence provided by you and the District staff respectively, the ARB will deliberate and make a determination on the reasons specified on Notice of Protest.
- The ARB has authority to order the District on whether or not to change property records.
- The ARB determination will finalize the protest.

## About The Appraisal Review Board

The Appraisal Review Board (ARB) is a group of impartial citizens, separate and independent from the Williamson Central Appraisal District, which presides over the formal hearings during the appeals process, determining the market value of the property in question based on information presented to them by the property owner (or the owner's agent) and the Appraisal District representative. Please see <https://www.wcad.org/about-the-arb/> for more information.

## Hearing Representation in Lieu of Attending in Person

Please see the following options if unable to attend your scheduled hearing in person.

### **Affidavit** – Submit your evidence to be heard by the ARB

- The affidavit effectively takes the place of in-person testimony from the property owner at the formal hearing with ARB.
- Per Texas Tax Code 41.45(i), the written affidavit must:
  - Be notarized before an officer authorized to administer oaths, swearing information is true and correct.
  - Identify the property owner's name and property.
  - Offer evidence or argument on property concerns.
- Please also include QuickRefID account number, date and time of hearing, and property owner mailing address.
- You may use the form ARB Hearing Evidence Affidavit 50-283 prescribed by the Texas Comptroller, or otherwise written letter.
- The ARB *recommends* you submit affidavit to [affidavits@wcad.org](mailto:affidavits@wcad.org) or to the WCAD office at least 5 days before the hearing.

### **Authorized Party** - Authorize a representative to appear at your hearing

- Submit authorization to the District before or by the hearing date.
- Form may be submitted via email to [agents@wcad.org](mailto:agents@wcad.org), or by mail or in person to the WCAD office.
  - For paid tax agent or legal counsel – Appointment of Agent form as prescribed by Texas Comptroller for representing property owner or lessee.
  - For non-paid representative – Affidavit of Authorization to Represent - <https://www.wcad.org/wp-content/uploads/2021/03/AffidavitAuthorizationToRepresent.pdf>.

### **Virtual/Videoconference or Telephone Hearing**

- The request to appear at hearing by virtual or telephone conference must be filed in writing with the ARB not later than the 10th day before the date of the hearing per Texas Tax Code 41.45(b).
- Virtual hearing includes both informal review with District and formal hearing with ARB.
- Telephone hearing includes only formal hearing with ARB.
- Review procedures for technical requirements and hearing process before submitting request:
  - Virtual: <https://www.wcad.org/virtual-hearing-procedures/>
  - Telephone: <https://documents.wcad.org/DataDownloads/TelephoneHearingProcedures.pdf>
- If request approved, you are REQUIRED to provide hearing evidence by notarized affidavit prior to hearing date per Texas Tax Code 41.45(i). See the Affidavit section above for requirements.
- You may submit request for virtual or telephone hearing on online form at <https://www.wcad.org/williamson-county-arb/>, or by mail or in person to the WCAD office.

## Hearing Rescheduling

- You may submit your initial reschedule request before the scheduled hearing online.
- For additional or late rescheduling of hearing, please send the request directly to the online form for ARB Chair review.
- For hearing reschedule forms online, please see the following page: <https://www.wcad.org/williamson-county-arb/>
- You may alternatively submit hearing reschedule request or by mail or in person to the WCAD office.
- Hearings with eligible request for reschedule will:
  - be fit into an available time slot within typical April-July timeframe.
  - be sent a Notice of Hearing with rescheduled hearing date and time by the same delivery method for your initial Notice of Hearing letter.
- The ARB may elect to schedule protest hearings after July, but their available dates will be limited.
- Please see full ARB reschedule policy on the [Williamson County Appraisal Review Board Hearing Procedures](#).

## Withdrawal of Protest

- Withdrawing protest will cancel your scheduled hearing and finalize the protest.
- You may complete one of the following actions to withdraw protest:
  - If protest filed online, access Online Protests portal and select the Cancel Protest option under Actions header for the respective protest.
  - Fill out the Protest Withdrawal online form: <https://www.wcad.org/protest-withdrawal/>
  - Submit a written request to withdraw by mail or in person to the WCAD office.