

# Protesting Property Taxes



As a taxpayer in the State of Texas, you have the right to protest to the appraisal review board (ARB). Reasons for protesting include, but are not limited to, disagreement with the appraisal district's value or any of the appraisal district's actions concerning your property.

If you are dissatisfied with the ARB's appraisal, you have the right to appeal their decision. You may be able to appeal to the state district court in the county in which your property is located; to an independent arbitrator; or to the State Office of Administrative Hearings (SOAH), all of which is dependent on the facts and type of property.

## FILING YOUR PROTEST

If the appraisal district appraises your property at a higher amount than in the previous year, Tax Code Section 25.19 requires the appraisal district to send a notice by May 1, or by April 1 if your property is a residence homestead, or as soon as possible. If you are unhappy with your property's appraisal or if there are errors on your property's appraisal records, you should file a Form 50-132, Notice of Protest with the ARB. You have until May 15 or 30 days from the date the appraisal district notice is delivered to you - whichever date comes later.

After you file your protest, you will receive written documentation of the date, time, and place for a formal hearing with the ARB. At the hearing, the ARB will hear from both the taxpayer protesting the appraisal as well as the chief appraiser. In most cases, the appraisal district will informally review your protest with you prior to the hearing to try and resolve your concerns quickly and efficiently. Be sure to check with your appraisal district for the exact details regarding hearings and understand that the ARB's appraisal decisions are binding only for the tax year being protested.

Once the ARB has ruled on your protest, it will send you a written order by mail. If you are dissatisfied further with the ARB's ruling, you have the right to appeal their decision to district court in your property's county.

## FILING LATE PROTESTS

Specific situations exist that allow for protests to be filed after the deadline has passed. Please see the following:

- You may protest failure to receive a required notice from the appraisal district or ARB.
- You may file for a motion for correction if you believe your property was appraised at the minimum one third higher than its market value.
- You may file for correction of the following: a clerical error, multiple appraisals including property on the appraisal roll that should not have been included in your appraisal, or an error of ownership.

**For more information on this please visit [www.comptroller.texas.gov/taxes/property-tax/protests](http://www.comptroller.texas.gov/taxes/property-tax/protests)**