Property Owners Should Soon Start Receiving Appraisal Notices for the 2024 Tax Year

You may soon receive an appraisal notice from the Robertson Central Appraisal District. The appraisal district mailed about 15,000 appraisal notices on 4/15/24 Your city, county, school district and other local taxing units will use the appraisal district's value to set your 2024 property taxes.

Under Texas law, local appraisal districts must notify property owners about changes in their property's value. The notice contains important information about the property's location, ownership and property tax exemptions that apply to the property. It must also include a web address where tax information for the property can be found.

Property owners who disagree with their property's appraised value, the exemptions or any other action by the appraisal district have the right to appeal to the Robertson Central Appraisal Review Board (ARB). The ARB is an independent panel of citizens responsible for hearing and settling property owner protests. The notice of appraised value includes instructions on how and when to file a protest, a protest form, a statement about the availability of an informal conference prior to attending a protest hearing and a copy of the Comptroller's *Taxpayer Assistance Pamphlet*. The deadline for filing an ARB protest is May 15 or 30 days after your notice of appraised value was delivered to you.

The Comptroller's publication, *Taxpayer Assistance Pamphlet*, explains in detail how to protest your property appraisal, what issues the ARB can consider and what to expect during a protest hearing. It also discusses the function of a taxpayer liaison officer, the option to request limited binding arbitration to compel the ARB or chief appraiser to comply with a procedural requirement and the options of taking your case to district court, the State Office of Administrative Hearings or regular binding arbitration if you are dissatisfied with the outcome of your ARB hearing.

The *Taxpayer Assistance Pamphlet* is available from the Robertson Central Appraisal District at PO Box 998 Franklin Texas 77856 or robertsoncad.com 979-828-5800. The publication is also available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/.

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:

- your property's appraised (market) value
- the unequal value of your property compared with other properties;
- your property's inclusion on the appraisal records;
- any exemptions that may apply to you;
- qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property's ownership;
- the change of use of land receiving special appraisal;
- failure of the chief appraiser or appraisal review board (ARB) to send a required notice;
- the denial, modification or cancellation of the circuit breaker limitation on appraised value; or
- any action taken by the appraisal district or ARB that applies to and adversely affects you.

Informal Review

(Insert description of appraisal district's informal review process and give name and telephone number of person taxpayer should contact.)

APPRAISERS JOHN LOGGINS, RICK BROWN, TOBIN HARVEY WILL START INFORMAL HEARING AS SOON AS NOTICES ARE MAILED IN APRIL AT: 108 MORGAN ST FRANKLIN TEXAS 77856
979-828-5800

Review by the ARB

If you cannot resolve your problem informally with the appraisal district, you have the right to have your case heard by the ARB.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. It has the power to order the appraisal district to make the necessary changes based on evidence heard during the ARB hearing.

If you file a written request for an ARB hearing (notice of protest) before the deadline, the ARB will set your case for a hearing and send you written notice of the time, date, place and subject of the hearing. If necessary, you may request a hearing in the evening or on a Saturday. You may use Comptroller Form 50-132, *Property Appraisal - Notice of Protest,* to file your written request for an ARB hearing.

Prior to your hearing, you may request a copy of the evidence the appraisal district plans to introduce at the hearing to establish any matter at issue. Before a hearing on a protest or immediately after the hearing begins, you or your authorized representative and the appraisal district are required to provide each other with a copy of any materials (evidence) 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 (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

To the greatest extent practicable, the hearing will be informal. You or your authorized representative may appear in person, by telephone conference or videoconference call or by submission of a written affidavit to present your evidence, facts and argument. You must indicate the type of hearing you request on your written notice of protest filed with the ARB not later than the 10th day before the hearing date and provide your evidence and written affidavit before the ARB hearing begins. You may use Comptroller Form 50-283, *Property Owner's Affidavit of Evidence to the Appraisal Review Board,* to submit evidence for your telephone or video conference call hearing or for hearing by affidavit.

You and the appraisal district representative have the opportunity to present evidence about your case. In most cases, the appraisal district has the burden of establishing the property's value by a preponderance of the evidence presented.

In certain protests, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters.

You should not try to contact ARB members outside of the hearing. ARB members are required to sign an affidavit saying that they have not talked about your case before the ARB hears it.

If you believe that the ARB or chief appraiser failed to comply with an ARB procedural requirement, you may file a complaint with the local taxpayer liaison officer. If it is not resolved by the ARB or chief appraiser, you can request limited binding arbitration to compel the ARB or the chief appraiser to comply.

Review by the District Court, an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the ARB's decision, you have the right to appeal to district court. As an alternative to district court, you may appeal through regular binding arbitration or the State Office of Administrative Hearings (SOAH) if you meet the qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you receive the ARB's order. If you chose to appeal through regular binding arbitration, you must file a request for regular binding arbitration not later than the 60th day after you receive notice of the ARB order. Additional information on how to appeal through regular binding arbitration will be included with the ARB's order of determination. If you chose to appeal to SOAH, you must file an appeal with the appraisal district not later than the 30th day after you receive notice of the ARB's order. Appeals to district court, regular binding arbitration or SOAH all require payment of certain fees or deposits.

Tax Payment

You must pay the amount of taxes due on the portion of the taxable value not in dispute, the amount of taxes due on the property under the order from which the appeal is taken or the amount of taxes due in the previous year.

More Information

You can get more information by contacting your appraisal district at

(insert appraisal district name, address, telephone number).

ROBERTSON CENTRAL APPRAISAL DISTRICT PO BOX 998/108 MORGAN ST FRANKLIN TEXAS
979-828-5800, ROBERTSONCAD.COM

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website at comptroller.texas.gov/taxes/property-tax/.

Deadline for Filing Protests with the ARB*

Usual Deadline

Not later than May 15 (or within 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year.

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 not later than the 30th day after the notice of the determination was delivered 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 not later than the 30th day after the notice of the change was delivered to you.

(You may insert deadline for protests concerning omitted property if doing so would avoid taxpayer confusion.)

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

* The deadline is postponed to the next business day if it falls on a weekend or legal, state or national holiday.