



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 value of your property compared with other properties
- the inclusion of your property on the appraisal roll
- any exemptions that may apply to you
- the qualification for an agricultural or timber 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 (ARB) to send a required notice
- any action taken by the chief appraiser, county appraisal district (CAD) or ARB that applies to and adversely affects you.

Informal Review

For information about informal review and obtaining property tax records, call the appraisal district at the number listed on the Notice of Appraised Value.

Review by the ARB

If you cannot resolve your problem informally with the CAD, you file a notice of protest requesting 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 CAD 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 and place of the hearing. If necessary, you may request a hearing in the evening or on a Saturday or Sunday. 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 ask to review the evidence the CAD 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 agent and the CAD 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 a designated agent may appear in person or you may by telephone conference call or submission of written affidavit to present

your evidence, facts and argument. If you decide to participate by telephone conference call, you must provide your evidence to the ARB with a 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 conference call hearing or for hearing by affidavit.

You and the CAD representative have the opportunity to present evidence about your case. You may cross-examine the CAD representative. The ARB will make its decision based on the evidence presented by both parties. In most cases, the CAD 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.

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 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 binding arbitration, you must file a request for binding arbitration with the CAD not later than the 45th day after you receive notice of the ARB order. If you chose to appeal to the SOAH, you must file an appeal with the CAD not later than the 30th day after you receive notice of the ARB's order. Appeals to district court, 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

Milam Appraisal District

120 N. Houston Ave., Cameron, TX 76520

(254) 697-6638 - 1-800-772-4457

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 CAD 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.

If you believe the CAD 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.

PROPERTY APPRAISAL - NOTICE OF PROTEST - 2018

Appraisal District's Name MILAM APPRAISAL DISTRICT 120 N. HOUSTON • P.O. BOX 769 • CAMERON, TEXAS 76520	Phone (Area code and number) (254) 697-6638 • 1-800-772-4457
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GENERAL INSTRUCTIONS: This form is for use by a property owner or the owner's designated agent to file a protest regarding certain actions of the appraisal district responsible for appraising the owner's property and have the appraisal review board (ARB) hear and decide the matter. Section 3 of this form identifies the reasons or grounds under Tax Code Section 41.41 that a property owner has the right to protest. Lessees contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

FILING INSTRUCTIONS: This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

FILING DEADLINES: The typical deadline for filing a notice of protest is midnight, May 15.
 A different deadline may apply if:

- the notice of appraised value was delivered to the property owner after April 16;
- the protest concerns a change in the use of agricultural, open-space or timberland;
- the appraisal district or the ARB was required by law to send the property owner a notice about a property and did not;
- the ARB made a change to the appraisal records that adversely affects the property owner and the property owner received notice of the change; or
- in certain limited circumstances, the property owner had good cause for missing the May 31 protest filing deadline.

Contact the ARB for the county in which the property is located for the specific protest filing deadline.

TYPES OF PROTEST HEARINGS: Under Tax Code Section 41.45, a property owner may appear or participate in the ARB protest hearing in one of three ways: in person at the hearing; by telephone conference call; or by written affidavit submission.

EVIDENCE FOR HEARINGS: A person participating in an ARB hearing by telephone conference call or by written affidavit submission must submit evidence with a written affidavit delivered to the ARB before the hearing begins. A completed and signed Form 50-283, Property Owner's Affidavit of Evidence to the Appraisal Review Board, may be used as the affidavit to submit evidence before the ARB 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.

NOTICE: The Comptroller's office may not advise a property owner, a property owner's agent, the chief appraiser or any appraisal district employee on a matter that the Comptroller's office knows is the subject of a protest to the ARB. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.
 State the tax year(s) for which this protest is filed: _____

STEP 1: Owner's or lessee's name and address	Owner's or lessee's full name			
	Owner's or lessee's current mailing address (number & street, city, town or post office, state, zip code)			
	Daytime Phone (area code and number)	Evening Phone (area code and number)	Mobile Phone (area code & number)	Email Address*

STEP 2: Describe property under protest	Give street address and city if different from above, or legal description if no street address

Appraisal district account number (optional)	
Mobile homes: (Give make, model and identification number)	

To preserve your right to present each reason for your protest to the ARB according to law, be sure to select all boxes that apply.
 For example, if you select the first box indicating an incorrect market or appraised value for your property, you are representing that the value is incorrect-usually that the value should be lowered. If you also want to protest that your property is not appraised at the same level as a representative sample of comparable properties appropriately adjusted for condition, size, location and other factors, you must also select the box indicating the value is unequal compared with other properties. Your property may be appraised at its market value, but be unequally appraised. Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.

STEP 3: Check reason(s) for your protest	<input type="checkbox"/> Incorrect market or appraised value.	<input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timber land.
	<input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal.	<input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled.
	<input type="checkbox"/> Value is unequal compared to other properties.	<input type="checkbox"/> Owner's name is incorrect.
	<input type="checkbox"/> Property should not be taxed in _____ (name of taxing unit)	<input type="checkbox"/> Property description is incorrect.
	<input type="checkbox"/> Failure to send required notice _____ (type)	<input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record.
	<input type="checkbox"/> Exemption was denied, modified or cancelled.	<input type="checkbox"/> Other: _____

STEP 4: Give facts that may resolve your case (continue on additional page if needed)	_____
What do you think your property's value is? (Optional) \$ _____	

STEP 5: Hearing Type	Indicate below how you intend to appear or participate in a protest hearing scheduled for the property that is the subject of this protest. A property owner does not waive the right to appear in person at a protest hearing by submitting an affidavit to the ARB or by electing to appear by telephone conference call. I intend to appear in the ARB hearing scheduled for my protest in the following manner (Check only one box):
<input type="checkbox"/> In person	<input type="checkbox"/> By telephone conference call and will submit evidence with a written affidavit delivered to the ARB before the hearing begins** Review the ARB's hearing procedures for county specific telephone conference call procedures. Telephone number for the ARB to contact you: _____
<input type="checkbox"/> On written affidavit submitted with evidence and delivered to the ARB before the hearing begins	<input type="checkbox"/> On written affidavit submitted with evidence and delivered to the ARB before the hearing begins

STEP 6: Check to receive ARB hearing procedures	I want the ARB to send me a copy of its hearing procedures. <input type="checkbox"/> Yes <input type="checkbox"/> No*
	* If your protest goes to a hearing, you will automatically receive a copy of the ARB's hearing procedures.

STEP 7: Sign the protest	print here > _____ Print Name	Date
	sign here _____ Signature	

*An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.
 **If you decide later to appear by telephone conference call, you must provide written notice to the ARB at least 10 days before the hearing date.