

# PROPERTY TAX PROTEST AND APPEALS PROCEDURES

The law gives property owners the right to protest actions concerning their property tax appraisals. You may follow these appeals procedures if you have a concern about:

- \*the values placed on your property
- \*any exemptions that may apply to you
- \*the cancellation of an agricultural exemption
- \*the taxable status of your property
- \*the local governments which should be taxing your property
- \*any action taken by the appraisal district that adversely affects you

## **Informal Review**

The first option a taxpayer may use to protest a value is to visit with the chief appraiser or a staff member. Records on individual properties are available for review by every taxpayer. This informal review is to the benefit of the taxpayer, as many protests are resolved at this level.

## **Review by the Appraisal Review Board**

If you cannot resolve your problem with the appraisal district staff, you may have your case heard by the Appraisal Review Board (ARB).

The ARB is an independent board of citizens that reviews problems with appraisals or other concerns listed above. It has the power to order the appraisal district to make necessary changes to solve problems. 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. The hearing will be informal. You and the appraisal district representative will be asked to present evidence about your case. The ARB will make a decision based on the presented evidence. NOTE: You should not try to contact ARB members prior to the meeting. The law requires ARB members to sign an affidavit saying that they have not discussed your case prior to the ARB meeting.

## **Review by District Court**

After the ARB decides your case you will be sent 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 45 days of the date you receive the ARB's order. If the appraisal district has appraised your property at \$1,000,000 or more you must file a notice of appeal with the chief appraiser within 15 days of the date you receive the ARB's decision.

## **Additional Information**

You can also get a pamphlet describing how to prepare a protest from the appraisal district. You may obtain more information by contacting the appraisal district at the address or phone number below or by contacting the State Comptroller at the following address:

State Comptroller's Property Tax Division  
PO Box 13528  
Austin, TX 78711-3528

**Appraisal District Address & Phone Number:**  
Gray County Appraisal District  
P.O. Box 836  
815 N. Sumner  
Pampa, TX 79066-0826  
(806) 665-0791

**Deadline for Protesting:** June 1st or 30 days after this notice is mailed.