

PROPERTY TAX AND APPEAL PROCEDURES

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

- the market or appraised value of your property
- the unequal appraisal of your property
- 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 taxable status of your property
- the local governments which should be taxing your property
- the ownership of property
- the change of use of land receiving special appraisal
- any action taken by the chief appraiser, appraisal district, or appraisal review board that adversely affects you.

INFORMAL REVIEW: If you wish to have an informal review of your property with our staff, please come to our office in Vega M-F, 8:30 a.m. to 12:00 or 1:00 to 4:30 p.m. except holidays.

REVIEW BY THE APPRAISAL REVIEW BOARD: If you cannot resolve your problem informally 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 the 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. If necessary, you may request a hearing in the evening or on a Saturday. Prior to your hearing, you may ask to review the evidence the appraisal district will use to uphold their determination. The appraisal district may ask you for a copy of the evidence you plan to present. 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 as evidence. **DO NOT** bring evidence on a smart phone. The hearing will be informal. You or a designated agent may appear in person to present evidence or you may send notarized evidence for the ARB to review at your hearing. If you decide to participate by telephone conference call, you must provide your evidence to the ARB with a written affidavit before the ARB hearings begins. The appraisal district representative will present evidence about your case. You may cross-examine the appraisal district representative. The ARB will make its decision based on the evidence presented. The appraisal district has the burden of establishing the property's value by a preponderance of the evidence presented. You can get a copy of a protest form from the Appraisal District office at 909 Vega Blvd, Vega, Texas. In certain protests where the owner has submitted an independent appraisal to the ARB before the hearing, the chief appraiser has the burden of proving the property's value by clear and convincing evidence.

NOTE: You should not try to contact ARB members outside of the hearing. The law requires the ARB members to sign an affidavit saying they have not talked about your case before the ARB hears it.

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 decision, you have the right to appeal.

REVIEW BY THE DISTRICT COURT: If you choose to go to court, you must start the process by filing a petition within 60 days of the date you receive the ARB's order.

REQUEST FOR BINDING ARBITRATION: As an alternative, you may file a request for binding arbitration in certain cases with the county appraisal district within 45 days of the date you receive the ARB's order. In certain cases origination in certain counties, as an alternative to filing an appeal in district court, you may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by, not later than the 30th day after you receive notice of the ARB's order, filing with the chief appraiser of the county appraisal district a notice of appeal. Appeals to District Court, Binding Arbitration, or SOAH all require payment of certain fees or deposits.

State Office Administrative Hearing (SOAH) Appeals: If the property value as determined by the ARB order is over \$1,000,000, you may be able to file an appeal with SOAH. You may only appeal to SOAH if the appeal concerns the determination of the appraised or market value of the property under Tax Code 41.41(a) or an unequal appraisal under Tax Code Section 41.4(a)(2). This option to appeal is applicable to determination concerning real or personal property, other than individual property, and materials.

To appeal an ARB order to SOAH, you must file a Notice of Appeal by Property Owner with the chief appraiser of the appraisal district within 30 days of receiving the order of determination from the ARB. You must also file a \$1,500 deposit with the chief appraiser within 90 days of receiving the order of determination.

As soon as practicable after receiving of a Notice of Appeal by Property Owner, the chief appraiser must indicate, where appropriate, those entries in the records that are subject to the appeal. The appraisal district will follow the deposit and Notice of Appeal by Property Owner to SOAH and request the appointment of a qualified administrative law judge to hear appeal. For more information on this process, visit the SOAH's website at www.soah.state.tx.us

TAX PAYMENT: You must pay either the amount of taxes due on the portion of the taxable value not in dispute or the amount of taxes due on the property under the order from which the appeal is taken.

MORE INFORMATION: You can get more information by contacting the Oldham County Appraisal District at (806) 267-2442, 909 Vega Blvd. or PO Box 310, Vega, TX 79092. You can also get a pamphlet describing how to prepare a protest from the Appraisal District or from the State Comptroller's Property Tax Division, PO Box 13528, Austin, TX 78711-3528.

DEADLINE FOR FILING A PROTEST WITH THE APPRAISAL REVIEW BOARD*

USUAL DEADLINE:

On or before May 15 (or 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed if you miss the usual deadline for good cause. Good cause is some reason beyond your control, like a medical emergency. The ARB decides whether you have good cause.

Late protests are due the day before the Appraisal Review Board approves the records for the year. Contact your Appraisal District for more information.

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 before the 30th day after the notice of the determination was mailed 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 before the 30th day after the notice of the determination was mailed to you.

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 the taxes become delinquent (usually February 1). The ARB decides if 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 holiday.

**OLDHAM COUNTY APPRAISAL DISTRICT (806) 267-2442
909 VEGA BLVD., PO BOX 310, VEGA, TX 79092**