

# How to Present Your Case at an Appraisal Review Board Hearing

## A Homeowners Guide



Texas Comptroller of Public Accounts  
Property Tax Assistance Division

Hello, and welcome to the Texas Comptroller's presentation on *How to Present Your Case at an Appraisal Review Board Hearing: A Homeowner's Guide*. Before we get into the main part of the presentation, let me explain the scope and limits of the presentation.

First, state law prohibits the Comptroller's office from advising a taxpayer about, or intervening in, a matter under protest before an appraisal review board (ARB). This presentation is intended to offer a general guide. It seeks to present the homeowner with a general idea of the appeal process that covers the most common situations and does not include every nuance of the law covering appeals. Second, this presentation is directed only at one type of property owner – those that own a home and are not satisfied with the value the appraisal district place on it.

Every appraisal district must adhere to the law, but not all appraisal districts carry out this mission exactly the same way. Large appraisal districts must handle thousands of protests and will hold hearings for months, while small appraisal districts may only have a handful of appeals and will hold hearings in one day. The way hearings are handles in your appraisal district may not necessarily mirror this presentation exactly.

Original Video can be found at below link:

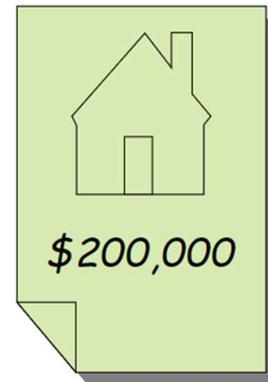
<https://comptroller.texas.gov/taxes/property-tax/video/homeowner-protest/story.html>

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# Notice of Appraised Value

- You just received a notice from the county appraisal district telling you the value of your home and estimating what your taxes could be.
- **You have the opportunity to protest the value if you believe it is incorrect.**



Under the following circumstances, state law requires appraisal districts to send you a notice by April 1, or as soon as practical thereafter, of the market value of your home:

- If the value of your property is higher than it was in the previous year (greater than \$1,000)
- If the value of your property is higher than the value you gave on a business personal property rendition
- If your property was not on the appraisal district's records in the previous year; or
- If an exemption is reduced or cancelled for the current year.
- If the property was reappraised in the current year;
- If the ownership changed from the preceding year;
- If the property owner makes a written request for a notice; or
- If the residential property has not qualified for a homestead exemption in the current tax year and appraisal district records indicate that the address of the property is also the address of the owner.
- Among other things, the notice will also tell you the following:
  - A list of taxing units that can tax the property;
  - The appraised value of your home in the prior year;
  - An explanation of when and how you can protest the value;
  - The date and place the ARB will begin hearing protest; and
  - The purpose and availability of an informal conference with the appraisal district to resolve your concerns before an ARB hearing.

Placing a value on your home is the first step in the property tax process. The appraisal district in your county sets the taxable value of all property in the county. Your local governments, like the county commissioners court, city council, school districts and special purpose districts like a water or library district, will use the total value of property in their jurisdiction to set a tax rate according to the local government's budget, which are set based on the amount of money it will take to provide public services.

The Texas Legislature has created a legal process for property owners to protest and appeal the appraisal district's value. The focal point of the process is the ARB.

The notice of appraised value should explain how and when you can file a protest with the ARB and should include a protest form.

## What do You do Now?

- Review your *Notice of Appraised Value*  
There may be information regarding the appraisal district's informal review process.
- File a written notice of protest by the protest deadline  
The appraisal notice may include a protest form for your convenience.
- You may be able to resolve the matter with the appraisal district at an informal meeting.
- Appraisal districts must offer informal conferences to property owners that request one in writing.

Appraisal districts are required to offer an informal conference where you can sit down one on one with an appraiser and discuss the value of your home. In most appraisal districts, the vast majority of disputes (between 70% to 90%) are settled during this informal process.

It is very important, however, that you preserve your right to protest to the ARB by filing your notice of protest by May 15 or no later than 30 days after the appraisal district mailed a notice of appraised value to you, whichever date is later, even if you hope to resolve your concerns at the informal conference with the appraisal district.

Your notice will include information on the purpose of the informal conference and how to request one. If you want to take advantage of this opportunity, you must request the informal conference on your Notice of Protest or in writing prior to your ARB hearing date. The appraisal district must hold the requested informal conference prior to your ARB hearing. When attending an informal conference, be sure to bring in all your evidence to increase your potential for receiving an adjustment so you do not have to present your case in front of the ARB.

## The ARB

- If you are unable to reach a solution during the informal conference, you may take your case to the ARB if you filed a notice of protest by the deadline.
- The ARB is an impartial panel composed of your neighbors who live in the county.
- The ARB listens to you and the appraisal district's representative and may adjust values based on the evidence presented at the hearing.

If you choose not to request an informal conference when filing your notice of protest, or, if you were unable to reach an agreement with the appraisal district on the value placed on your home, you can proceed to a formal hearing with the ARB. Remember, that in order to take your case to the ARB you must have filed a notice of protest by the required deadline. If you do not file the notice of protest before the deadline, you may unintentionally forfeit your right to appear before the ARB. In some appraisal districts, at the end of the informal meeting if you and the appraisal district do not come to a value, you may be brought directly before the ARB, rather than seeing them at a later date.

The ARB is an independent body that is not subject to the authority of the appraisal district. The local administrative district judge appoints the ARB from citizens living within the county. They are typically your neighbors who most likely also own homes and have a personal interest in making sure the appraisal process is fair to everyone. The ARB, which can be composed of a single or three-member panel, is like a judge and jury in a case. They will hear evidence, both from you and the appraisal district's representative. After hearing and considering the evidence, the ARB will make a decision on the value of your home. Like a judge, ARB members cannot discuss your case with anyone outside the hearing. Likewise, you should not contact any ARB member about your case outside of the hearing. If you do, the members cannot hear your case. While most protest hearings are open to the public, the property owner and appraisal district representative can make a joint motion to require a closed hearing if confidential information is to be presented at the hearing.

## What Can You Protest?

- Excessive value: if you believe the appraisal district's value on your home is too high.
- Unequal appraisal: if you believe the appraisal district appraised your home at a higher proportion of its value than most properties.
- Failure to grant exemptions: if the chief appraiser denied your exemption application.
- Failure to provide notice: if the appraisal district failed to provide notice that the value of your home changed.

There are a number of situations in which you can file a protest with the ARB.

First, you can protest if you believe the value the appraisal district placed on your home is too high.

You can also protest if you believe the appraisal district has unfairly placed a value on your home in relation to the value it placed on other homes in your neighborhood. Appraisals must be equal and uniform, and if you believe this is not the case, you can show the ARB sales and appraisals in your neighborhood to prove your point.

As a homeowner, you may want to protest if the appraisal district denied your exemption application. The taxable value of your home is the appraised value less exemptions. If the appraisal district refused an exemption, you may end up with a higher tax bill. Protesting this issue to the ARB may help you reduce your tax liability if the ARB grants the exemption.

Another issue that you may want to protest is if the appraisal district failed to notify you that the value on your home had changed to a degree that it would increase your tax liability.

Tax Code Sec. 41.41(a)(9) states that any other action of the appraisal district, chief appraiser or ARB that adversely affects the property owner may be protested.

# Filing a Protest

- The deadline to file a protest is May 15 or no later than 30 days after the date the notice was sent, whichever is later.
- You can use the Comptroller's notice of protest form to file a protest with the ARB.

You must file a protest by May 15 or no later than 30 days after the date on the notice of appraised value. Any notices are mailed in early April, so you should be prepared to file your protest by the standard May 15 deadline.

Our office has created a notice of protest form to file a protest with the ARB, however you are not required to use this form. A notice of protest is sufficient if it identifies the protesting property owner, the property subject to the protest, and indicates the reason you are filing the protest.

Our form includes other details of the protest, such as your right to request a hearing in person, by telephone conference, by written affidavit or by video conference in certain counties.

Our office provides Form 50-83, Property Owner's Affidavit of Evidence. If you are not physically present at the hearing you are required to provide the affidavit in order to submit evidence for your hearing.

If your property qualifies, you can request to have your protest hearing in front of a single-member ARB. This request can be made on the Notice of Protest or in writing at least 1- days before your scheduled hearing.

## What to Expect?

### 14 days before your ARB hearing, the appraisal district mails you the following:

- A copy of a Comptroller pamphlet explaining your remedies;
- A copy of the adopted ARB procedures; and
- A statement that you are entitled to copies of any information the appraisal district plans to introduce at your hearing.

**This information is often included with your notice of hearing date and time.**

**[comptroller.texas.gov/taxes/property-tax/docs/96-295.pdf](https://comptroller.texas.gov/taxes/property-tax/docs/96-295.pdf)**

At least 15 days before the hearing, the ARB must send you a notice of the date, time and place of your hearing. The ARB may schedule a hearing on a Saturday or after 5 pm on a weekday, however a hearing cannot begin after 7 pm local time. The notice of hearing must also include a description of the subject matter being protested and a statement that you are entitled to request a postponement of the hearing to a later date under certain circumstances.

In counties with a population of 120,000 or more, you can request in writing that the ARB send you an electronic reminder of your scheduled hearing by e-mail or text message. The electronic reminder must be delivered no earlier than the 7<sup>th</sup> day after the ARB notifies you of the date, time and place of your hearing and not later than the day before the date of the protest hearing.

At least 14 days before the hearing, the appraisal district must send you:

- The Comptroller's publication, Property Taxpayer Remedies, which explains your protest appeal rights and the ARB's responsibilities;
- The ARB's adopted procedures for the protest hearing; and
- A statement notifying you that you are entitled to request copies of data, schedules, formulas and other information the appraisal district plans to use at your hearing.

Note that the information the appraisal district plans to introduce at your hearing is not provided – only a statement that the information is available upon request.

<https://comptroller.texas.gov/taxes/property-tax/docs/96-295.pdf>

## What to Expect?

- Prior to your hearing, you may obtain a copy of all the information the appraisal district plans to introduce at the hearing.
- The appraisal district has to provide, upon your request, the information they used to appraise your property.
- You may have to spend some time at the appraisal district office or on its website.
- The appraisal district may not charge you for copies of information used to appraise your property.

To obtain a copy of all the information the appraisal district plans to introduce at the hearing, you or your agent must request the information prior to the scheduled hearing. The appraisal district must provide you the information free of charge and may deliver the information by mail, in an electronic format if available, or by referring you to their website. You have the right to request information provided to you by mail or in person at the appraisal district office.

If you request information the appraisal district plans to introduce at the hearing and the appraisal district fails to provide the information at least 14 days before the scheduled or postponed hearing date, the information may not be introduced by the appraisal district as evidence during the hearing.

However, the appraisal district may use any information, even information that was not provided to you prior to the hearing, to rebut arguments you make during the hearing.

In addition to request information the appraisal district plans to introduce at the hearing, you may inspect and copy the appraisal records related to your property including supporting data, schedules and any other material or information that was used to appraised your property. Keep in mind, however, that this information may be different than the information the appraisal district plans to introduce at the hearing, so you may not receive this additional information 14 days prior to the hearing.

# Preparing for the ARB Hearing

- ARB Procedures
- Evidence
  - hard copy
  - electronic devices
- Punctuality

**[comptroller.texas.gov/taxes/property-tax/docs/arb/model-hearing-procedures-arbs.pdf](http://comptroller.texas.gov/taxes/property-tax/docs/arb/model-hearing-procedures-arbs.pdf)**

All ARBs are required to develop and formally adopt local procedures that incorporate the model hearing procedures developed by the Comptroller's office. The Comptroller's Model Hearing Procedures are available at the address on your screen.

Make sure you become thoroughly familiar with the locally-adopted ARB hearing procedures and adhere to them. The ARB hearing procedures will indicate how much time you will have to present your case.

If you did not request a hearing by teleconference or video conference when you filed your notice of protest, you must request this option in writing at least 10 days prior to your scheduled hearing date. Videoconference hearings are not available everywhere. Counties with populations less than 100,000 that also lack the technological capability to provide video conference hearings do not have to provide this option.

The ARB procedures will tell you what electronic devices are accepted or how many hardcopies you will need. Understand that the copies and electronic devices you provide will become part of the hearing record and will not be returned to you.

If you provide hard copy evidence, be sure to make a copy for each member of the ARB or panel. You should also make a copy for the appraisal districts representative, and of course, make sure you have a copy as well.

The ARB procedures may also tell you how many hard copies of your evidence you may need for ARB or panel members or what electronic devices may be acceptable for presenting your evidence

electronically. Understand that the copies and electronic devices you provide will become part of the hearing record and will not be returned to you, therefore, attempting to show evidence from a cell phone is not advised.

Be on time and be prepared for your hearing. While ARBs try to conduct hearings as informally as possible, they should be treated with the respect you would have for a court proceeding. Confirm the date, time and place of your hearing and arrive on time, or earlier if possible. If your hearing is delayed by two hours or more, you have a right to request a postponement.

<https://comptroller.texas.gov/taxes/property-tax/docs/arb/2022-model-hearing-procedures.pdf>

# ARB Hearings

**ARB or panel chairman:**

- starts hearing;
- announces the protest number and identifying information;
- verifies ARB members have not communicated with anyone about the protest;
- requires written or electronic material to be provided;
- welcomes the parties;
- covers hearing procedures and relevant matters;
- asks witnesses about credentials;
- informs witnesses that testimony must be given under oath;
- asks whether property owner will present argument before or after the appraisal district; and
- swears-in witnesses.

Before providing more information on how to prepare and present your evidence, it will be helpful for you to have an understanding of how a typical ARB hearing is conducted.

Most ARB hearings follow these steps.

The ARB or panel chairman:

- Starts the hearing;
- Announces the protest number and other identifying information, including the property owner and property location;
- Verifies the ARB members considering the hearing have not communicated with anyone about the protest and indicate each signed an affidavit to that effect;
- Requires all written or electronic material not previously provided to be provided;
- Welcomes the parties;
- Goes over the hearing procedures and other relevant matters;
- Asks witnesses about licensing and certification credentials and in what capacity they intend to appear at the hearing;
- Informs witnesses that all testimony must be given under oath;
- Asks whether property owner will present argument before or after the appraisal district; and
- Swears-in all witnesses who plan to testify.

# ARB Hearings

**The property owner:**

- presents evidence;
- examines witness; and
- states opinion of property value.

**The appraisal district representative:**

- cross-examines property owner, agent or representative and witnesses;
- presents evidence;
- examines witnesses; and
- states opinion of property value.

Property owner may cross examine appraisal district’s witnesses.

ARB members may not be examined or cross-examined.

The next part of the hearing is when evidence is presented. You are as entitled to elect to present your evidence and argument before or after the appraisal district presents its case. The steps in this presentation reflect you present your case first.

You:

- Present your evidence which includes documents and/or testimony;
- Examines any witnesses that are present; and
- State your opinion of value (if applicable) for the property.

If the chief appraiser uses audiovisual equipment, the appraisal office must offer the same type of equipment for you to use..

After you conclude your presentation, the appraisal district representative presents his/her case.

The representative:

- Cross-examines you, and any witnesses;
- Presents his/her evidence, including documents and/or testimony;
- Examines witnesses; and
- States the appraisal district’s opinion of value (if applicable) for the property

After the appraisal district representative concludes his/her presentation, you are allowed to cross-examine the appraisal district representative and his/her witnesses.

Members of the arb cannot be examined or cross-examined by parties.

## ARB Hearings

- After parties present evidence, rebuttal evidence may be offered.
- Both parties make closing arguments.
- The ARB or panel chairman closes the hearing.
- The ARB or panel deliberates the issues presented and votes on each matter.
- The ARB or panel chairman thanks the parties, announces the determination and provides an indication that ARB members hearing their protest signed their required affidavits.

After both parties finish presenting their evidence, you can offer rebuttal evidence which is addition evidence to refute evidence presented by the appraisal district representative. The appraisal district representative is then allowed to offer rebuttal evidence.

Upon conclusion of rebuttal evidence from both parties, you make your closing argument and state the ARB determination being sought.

The appraisal district representative follows with his/her closing argument and states the ARB determination sought by the appraisal district.

The ARB or panel chairman closes the hearing and the ARB or panel deliberates the issues of the case. The ARB or panel chairman asks for a separate motion for each matter that was the subject of the protest hearing. A vote is taken and recorded.

Finally, the ARB or panel chairman thanks the parties for their participation and announces the determination(s) and that an order determining protest will be sent to the parties by certified mail. Documents indicating that the ARB members hearing their protest signed the required affidavits will be provided.

## Prepare Your Evidence

- Take anything that will help you make your case and show how the appraisal district may have overvalued your home in your opinion.
- The date of your appraisal is Jan. 1.
- Make sure that changes made before Jan. 1 are included in the appraisal.
- Improvements or damage to your property after Jan. 1 should not be part of the appraisal.

Now that you know what to expect during the hearing, let's get started on preparing your evidence. Take anything that will help you make your case and show how the appraisal district may have overvalued your home in your opinion. Keep in mind that the appraisal on your home is as of Jan. 1. the

ARB will not consider any changes that occurred after that date. For example, if you had a fire after Jan. 1 or if you got an estimate for repairs on your roof for damage that occurred after Jan. 1, they will not be considered.

The appraisal district will be prepared for the hearing because it is their responsibility to be prepared. While they are required to provide copies of their evidence, it is not their job to help you with the hearing. An appraiser's job is to appraised property uniformly and fairly, so while they will not be able to assist you with preparing evidence for the protest, the appraiser wants to be sure your home does have the right value.

It is up to you to have what you need to prove your case to the ARB. You cannot go to the hearing and just say the appraisal district is wrong. You have to prove that the value is wrong with evidence.

## Value Evidence

- Photos
- Repair estimates
- Fire reports
- Engineering reports
- Measurements
- Blueprints
- Deed records
- Property survey

You should gather all the information about our property that may be relevant in considering the true value of your home. The ARB and the appraiser will not visit your home so you must take your home, in essence, to them. Take pictures of all aspects of your home that you believe have an adverse impact on the value the appraisal district placed on your home.

Check the condition of your home; if you have a foundation problem such as a cracked slab, it can affect the value. Bring photos and reports.

If you have estimates on the cost of repairing your roof or foundation, make copies of the estimates and take them to your hearing. Provide copies of engineering reports or written estimates to repair deficiencies. Likewise, if you had a fire that damaged the home, bring a copy of the fire report.

Compare the measurement of your home against the appraisal districts. Measure your home and lot to ensure that the appraisal district's measurements are accurate. If the appraisal district's measurements are not the same as your measurements, you may want to gather blueprints, deed records, photographs or property survey to use as evidence.

## Value Evidence

- Make sure the appraisal district data is correct regarding your property
- Verify that the appraisal district has the right amenities, such as a pool
- Review the home sales the appraisal district used to calculate the value of your home and bring a list of sales
- Check comparable sales for the sales date, street address, square footage, lot size, items that add value to the home, zoning and the year the home was built

Request the appraisal card the appraisal district has on your home and check to see that it lists the number of bedrooms, bathrooms and garages. You may be able to go to the appraisal district's website and download this information. If you are unable to do this, ask the appraisal district to print a copy from its computer system.

Note any discrepancies so you can present them as evidence and use them in your argument to lower your value. In most cases, the appraisal district will use home sales to develop their cost schedules for land and improvements. Sales are considered the best indication of market value. However, some appraisal districts use construction cost data to develop their schedules.

Study the sales the appraisal district used and make a list of all the sales and sales dates as well as the size of the homes, the size of the lots, whether a home is on a corner lot, the year they were built, their location, the zoning, how old they are, what amenities they have, etc.

Check all these factors against your home to make sure they are indeed comparable. Pull out any sale that you believe the appraisal district should not have used and develop your argument for why you think that each sale should not be considered by the arb in valuing your property. Show how they affect the value of your home.

## Be Persuasive, Not Emotional

- Show the ARB how your evidence supports your opinion of value of your property
- Do not argue that your taxes are too high



**The ARB does not know everything about your home or your neighborhood.**

The appraisal district has thousands of homes to appraise in a number of neighborhoods, often in several cities in various parts of the county. They are all different. Your neighborhood is different. You know your home and your neighborhood much better than the appraisal district's representative, unless by chance he or she happens to live in your neighborhood or recently inspected properties in your neighborhood. Economic and environmental factors can have an adverse effect on the value of your home. Tell the ARB about your neighborhood and how it is adversely affected by the freeway, toll road or railroad running along its boundaries. Be prepared to show the ARB that your home is not the typical home in your neighborhood.

When presenting your evidence, try not to get personal. Part of your hearing involves evidence and another part involves arguing your case. When we say arguing, we mean presenting your case in a clear and concise manner to persuade the ARB that your evidence of the value of your home is stronger than the appraisal district's.

You may feel that your taxes are too high, but neither the ARB nor the appraisal district set your taxes. While the ARB can consider the effect general economic and environmental factors may have on the value of your home, it cannot take into account your personal economic situation.

## Be Persuasive, Not Emotional

- Provide the ARB with facts, not with emotional arguments
- Base your protest on hard evidence, not wishful thinking
- Use your time wisely



If you want to get the ARB to reduce the value of your home, you will have to do it with good evidence and sound points. Emotional arguments or wishful thinking will not get you anywhere with the ARB, whose job it is to certify the value on your home based on what the market dictates.

Have all your evidence well-organized. Mark it with exhibit numbers if it helps your presentation. Make an outline of your argument. Prepare counter arguments to the evidence you believe the appraisal district will use. You want to be well-organized but also want to keep it simple. You do not want to confuse the ARB or yourself. While you are making an argument, do not get into a heated exchange with the appraisal district's representative or the Arb panel members.

Remember that the appraisal district will use up some of the time with its presentation and the ARB will want some time to ask questions. Practice your presentation before you arrive at the hearing so you can stay within the time allowed. If it helps you, make note cards of the most important facts, figures and arguments.

## Burden of Proof

- Preponderance of the evidence
- Independent appraisal
- Clear and convincing evidence

Under the law, the appraisal district has the burden of establishing the value of your property by a preponderance of the evidence presented at the hearing. The preponderance of the evidence does not mean who has the most evidence. It means that the party that has the more convincing evidence prevails. If the appraisal district fails to meet this standard, the arb must rule in your favor.

When presenting your case, concentrate your efforts on emphasizing your key evidence.

You can submit an appraisal on your home prepared by an independent appraiser. If your home has a market or appraised value of \$1 million or less as determined by the appraisal district, you can provide the ARB an appraisal done by a certified appraiser that supports the appraised or the market value asserted by you. This provision of the law has several requirements. You should review Tax Code Sec. 41.43(a-1) carefully to make sure you comply or the appraisal may not qualify.

In such a case, the appraisal district has the burden to establishing the value of the property by clear and convincing evidence presented at the hearing rather than by a preponderance of the evidence, if certain criteria are met. If the appraisal district fails to meet the clear and convincing standard, the ARB must rule in your favor.

According to Tax Code Sec. 41.43(a-3), the appraisal district has the burden of establishing the value of the property by clear and convincing evidence if the appraised value was lowered in the previous year and if several other criteria are also met. This provision of the law has several requirements and you should review it carefully to make sure you comply and that your protest meets the statutory qualifications.

## Closing



- Be brief and to the point
  - Summarize your key evidence
  - Summarize your key arguments
- Repeat your requested property value
  - Thank ARB members for their time
  - The appraisal district may be permitted to close the hearing.

After noting the appraisal district's errors, re-emphasize to the ARB your own evidence and argument. You do not want to repeat your entire case but summarize the key points that may convince the ARB you are right and deserve a reduction in your home's value. Be sure to tell them once again the value you believe they should place on your home.

Finally, you should thank the ARB for listening to your case.

Often, the appraisal district is permitted to close the hearing because you have had a chance to present rebuttal testimony and because the appraisal district has the burden of proof. You do not have the automatic right to the last word.

## Limited Binding Arbitration (LBA)

- Local ARB procedures are not in compliance with the Comptroller's model hearing procedures
- Protest hearing is not scheduled as required by law
- Chief appraiser failed to deliver a copy of the Taxpayer Remedies publication, the ARB hearing procedures or information on your right to request evidence the chief appraiser will introduce at the ARB hearing to you at least 14 days before the hearing
- Not allowed to present evidence, argument or cross examination during a hearing
- Protest hearing did not begin within two hours of the scheduled time, and you were not allowed to postpone
- Chief appraiser offered evidence that you requested but did not receive at least 14 days before the hearing
- You were not granted a request to schedule hearings for multiple properties on the same day

If you have filed a protest and believe the arb or chief appraiser has violated certain procedural requirements you can file for Limited Binding Arbitration. This option is only available to property owners meeting the criteria specified in Tax Code Sec. 41A.015

You can request Limited Binding Arbitration to compel the appraisal review board or chief appraisers, as appropriate, to:

- Rescind adopted procedural rules that are not in compliance with the Comptroller's model hearing procedures;
- Schedule a hearing on a protest;
- Deliver information to the property owner;
- Allow the property owner to offer evidence, examine or cross-examine witnesses or other parties and present arguments during a hearing;
- Set a hearing for at time and date certain and postpone a hearing that does not begin within two hours of the scheduled time
- Schedule hearings on protests concerning multiple properties identified in the same notice of protest on the same day, at the request of the property owner or the property owner's agent; or
- Refrain from using or offering as evidence information requested by the property owner that was not delivered to the property owner at least 14 days before the hearing.

# Limited Binding Arbitration (LBA)

## How to file for LBA

- Send written notice of the procedural violation within five business days of the date the alleged infraction occurred to the:
  - Chief appraiser
  - Taxpayer liaison officer
  - ARB chairman
- The ARB or chief appraiser has 10 days to respond to you stating they will cure the error, reschedule the hearing or both
- If you do not receive a response, you may file the request with the Comptroller's office between 11 and 30 days after written notice was sent to the required parties
- A request must be submitted on Form AP-241, Request for Limited Binding Arbitration and include a deposit in the appropriate amount and required documents

Before filing a request for Limited Binding Arbitration, you must first send a written notice of the procedural requirement that you allege the ARB or chief appraiser failed to comply with to the chief appraiser; the taxpayer liaison officer, and the ARB chairman. The notice must be sent by certified mail no later than five (5) days after the alleged procedural violation occurred. The ARB or chief appraiser is required to respond to your written notice expressing their intent to either cure the error or reschedule the affected hearing within 10 days. If you do not hear from the ARB or the chief appraiser, you may submit a request for Limited Binding Arbitration to the Comptroller's office no later than 30 days after you delivered notice of the alleged procedural violation to the appropriate parties.

## **Limited Binding Arbitration (LBA)**

**For more information on Limited Binding Arbitration and instructions on how to file a request, visit the Comptroller’s website at the address(es) on your screen.**

### **Limited Binding Arbitration FAQ:**

To be determined

### **Form AP-241, Request for Limited Binding Arbitration:**

<https://comptroller.texas.gov/forms/ap-241.pdf>

For details on what is required to be submitted with a request for limited binding arbitration, please reference the limited binding arbitration frequently asked questions page and the link to the form AP-214, Request for Limited Binding Arbitration, on the Comptroller’s website below.

<https://comptroller.texas.gov/forms/ap-241.pdf>

## ARB Reaches a Decision

- The ARB will evaluate your home's value based on the evidence.
- The ARB will give you its opinion of your home's value and may indicate what evidence it considered.
- After the ARB makes its decision, the ARB will make it known to you.
- The ARB will send you a written order by certified mail along with a survey to provide feedback on your experience.
- If the hearing was held by a panel of the ARB the decision is not final until approved by the full ARB.
- ARBs may not make a determination of appraised value to be greater than the appraised value shown in the appraisal records as submitted to the ARB; the only exception is if you requested and agreed to a greater value.

At the conclusion of your hearing the ARB usually states its opinion of your home's value. The ARB may share with you how they arrived at that opinion, although they are not required to do so.

ARBs may not make a determination of appraised value to be greater than the appraised value shown in the appraisal records as submitted to the ARB; the only exception is if you requested and agreed to a greater value.

After the ARB rules on your protest, it will send you a written order by certified mail along with an ARB survey to provide feedback on your experience.

## What Now?

- If you do not agree with the ARB's decision, you have the following options:
  - district court;
  - SOAH; or
  - binding arbitration.
- You will have to make a partial payment of taxes *before the delinquency date*, usually the amount of taxes not in dispute.

**[comptroller.texas.gov/taxes/property-tax/protests/index.php](https://comptroller.texas.gov/taxes/property-tax/protests/index.php)**

If you are dissatisfied with the ARB's findings, you have three options to appeal. You may appeal any ARB decision to the state district court in the county in which your property is located. If your property is valued at \$1 million or more and you are appealing the appraised market value of the property, you can appeal to the State Office of Administrative Hearings (SOAH). Or, if your property is a residence homestead or valued at less than \$5 million and you are appealing the appraised market value of the property, you can appeal through binding arbitration. Whichever process you chose, a partial payment of taxes must be paid before delinquency date.

More information about appealing your ARB determination can be found at the address below.

<https://comptroller.texas.gov/taxes/property-tax/protests/index.php>

## Evidence Checklist

**Use this checklist to help gather evidence for your ARB hearing.**

- Photographs of property (yours and comparables)
- Receipts for repairs
- Sales price documentation, such as listings, closing statements and other information
- Calculations of median level of appraisal, if equal and uniform appraisal is protested
- Affidavits, if needed
- Newspaper articles
- Architectural drawings or blueprints

This slide includes an evidence checklist to assist you in preparing your evidence. You may print a copy of the slides for this presentation from our website and use this evidence checklist in preparing your evidence for your ARB hearing. You may not need everything on the list, but it gives you an idea of items that can help you make your case.

## Conclusion

Questions?

Local County Appraisal District



**Comptroller's Appraisal District Directory:**

[comptroller.texas.gov/taxes/property-tax/county-directory/](https://comptroller.texas.gov/taxes/property-tax/county-directory/)

This is the end of this video. We hope that it has been helpful to you as you prepare to appeal the value of your home to the ARB. If you need additional information or have questions, please contact your local appraisal district. A directory of appraisal districts with contact information can be found at the address below.

Thank you for viewing this video.

<https://comptroller.texas.gov/taxes/property-tax/county-directory/>

## RESOURCE LIST: