

2020 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 ownership of property
- 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, appraisal district (CAD) or ARB that applies to and adversely affects you.

Informal Review: It is recommended for you to have an informal hearing with an appraiser as the majority of protests can be settled in this manner. Due to the 2020 pandemic informal hearings will be not be handled in person. You may have a hearing by telephone, FaceTime, or by ZOOM. Call (806) 364-0625 for details.

Review by the Appraisal Review Board - If you cannot resolve your problem informally with the CAD staff, you may file a notice of protest requesting to have your case heard by the ARB. Due to the 2020 pandemic the ARB hearings will NOT be heard in person, but will be heard via ZOOM, FaceTime or by Telephone. Please call (806) 364-0625 for details.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisal 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 (a 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, Saturday or Sunday. You may use the Comptroller's form 50-132.

Prior to your hearing, you may ask to review the evidence the CAD plans to introduce at the hearing. 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 written material (evidence) intended to be offered or submitted to the ARB at the hearing. Evidence may be submitted via mail or through the CAD email.

To the greatest extent practicable, the hearing will be informal. You or a designated agent may appear (via ZOOM, FaceTime or telephone) to present evidence or by sending written affidavit to present your evidence, facts and argument.

Deadline For filing Protests: 30 days after the notice of appraised value was mailed to you.

Late protests are allowed if you miss the usual deadline for good cause. 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 before 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 didn't result from a protest you filed), the deadline is not later than the 30th day after the notice of the change was mailed to you.

You must provide your evidence to the ARB with a written affidavit before the ARB hearing begins. You may use the Comptroller's form 50-283 for your telephone conference call hearing or for your hearing by affidavit)

You and the CAD representative have the opportunity to present evidence about your case. 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.

Note: 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 or an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you're 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 you may appeal to 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 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 received 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 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 or the amount of taxes due in the previous year.

More Information - You can get more information at www.deafsmithcad.org or by contacting the appraisal district.

DEAF SMITH COUNTY APPRAISAL DISTRICT

140 E 3RD Street, Hereford, TX 79045.

Phone (806) 364-0625, Fax (806) 364-6895

E-mail : mpowers@deafsmithcad.org

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

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 not 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.

DEAF SMITH COUNTY APPRAISAL DISTRICT

PO Box 2298, 140 E. 3rd Street
Hereford, TX 79045

Phone: 806-364-0625, fax: 806-364-6895

INFORMATION REGARDING ELECTRONIC PROTESTS

Dear Taxpayer,

Enclosed is your "2020 Notice of Appraised Value". Please check the notice for accuracy. If you have any questions or need to correct any of the information on the Notice, please contact the appraisal district.

You may protest if you disagree with any of the appraisal district's actions concerning your property.

The following outlines your options (You have until July 6, 2020 to protest):

- The Deaf Smith County Appraisal District encourages you to have an **informal review** of your concerns with the appraisers.
 - Please call for an appointment. We find that most concerns can be worked out this way. We can do informal reviews by phone, Zoom, Facetime, or emails. In-person review will have to be conducted with social distancing and with appropriate PPE (personal protection equipment).
 - You have until July 6th, 2020 to have an informal meeting with an Appraiser.
- You also have the option to **file your protest electronically**.
 - To access the Deaf Smith CAD's Online Appeals, you must have a personal computer, smart phone, or tablet capable of accessing the internet and an e-mail account.
 - To access the E-file system please visit our website at <http://www.deafsmithcad.org> and click on the tab "Online Appeals." You will need your Owner ID and your E-File Pin located in the upper right-hand area on your *2020 Notice of Appraised Value*. Your PIN is case sensitive; please do not share your PIN.
 - After you have registered on-line and filed your protest, you will receive emails from the appraisal district when evidence is ready for review and/or when a settlement offer has been made. You can accept or reject a settlement offer. If you accept the offer, the District will change the value and send a confirmation email and the protest will be closed. If you reject the settlement offer you will receive a certified letter, instructing when to appear before the **Appraisal Review Board (ARB)** for your formal hearing.
- An ARB is a group of citizens authorized to resolve disputes between taxpayers and the appraisal district. You will be notified of your meeting time with the ARB 15 days in advance.
 - You are entitled to one postponement if needed.
 - You can appear by 1) telephone conference, 2) Zoom, 3) by affidavit, 4) through an agent, 5) in-person (with social distancing and with appropriate PPE). If you do not appear at this hearing you lose your right to go to arbitration or district court.

If you use the Deaf Smith County Appraisal District's Online Protest portal, you agree you will use it only for your appeal on your property; do not use the Deaf Smith County Appraisal District's Online Protest portal to access the protest for other property owners. The Deaf Smith CAD reserves the right to deny access to any person or to terminate this privilege for any reason at the sole discretion of the Deaf Smith CAD. Any email address that is collected is confidential. You should keep us informed of any change in your email address.

Late Protests

There is a deadline for filing property tax protests. It is 30 days after the *Notice of Appraised Value* is put in the mail. After this date the taxpayer's right to protest is restricted.

What though, happens when a taxpayer wants to file after the deadline? The following are excerpts from the *Appraisal Review Board Manual* as published by the Texas State Comptroller:

- A property owner who misses the original deadline for good cause may still file a protest. The deadline in this is the day before the ARB approves the appraisal records. [Tex. Tax Code 41.44(b)] In such a case, the property owner **receives a 2-step hearing**:
 - **First**, the ARB decides whether the property owner had good cause for missing the deadline.
 - **Second**, the ARB determines the owner had good cause, the ARB hears the protest.
 - A good cause is usually something not within the property owner's control.
- The deadline for filing a protest may be contested if the property owner claims the appraisal district did not mail a required notice. The protest must be filed before the delinquency date.
- Also, property owners working offshore or on full-time active military duty out of the country on the date of the deadline can file a late protest. The protest must be filed before the delinquency date.