

# PROPERTY TAX PROTEST AND APPEALS PROCEDURE

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 appraised value of your property
- Any exemptions that may apply to you
- The qualification for an agricultural or timber appraisal
- The property ownership
- The taxing units 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 you 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 hearing.

## **Review by District Court**

After the ARB decided 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.

## **Additional Information**

You may obtain more information by contacting the appraisal district at the address or phone number below

Roberts County Appraisal District  
300 E. Commercial St  
PO Box 458  
Miami, TX 79059  
806-868-5281

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/](http://comptroller.texas.gov/taxes/property-tax/).

**Deadline for Protesting:** June 17 or 30 days after the Notice of Appraised Value is mailed