



# PROTESTING PROPERTY TAXES

As a taxpayer in Texas, it is your right to protest to the appraisal review board (ARB). You may protest if you disagree with the appraisal district value or any of the appraisal district's actions concerning your property. If you are dissatisfied with the ARB's findings, you have the right to appeal the ARB's decision. Any ARB decision can be appealed to the state district court in the county in which your property is located.

## WHY PROTEST YOUR PROPERTY TAXES?

If the appraisal district appraises your property at a higher amount than in the previous year, Tax Code Section 25.19 requires the appraisal district to send a notice of appraised value by May 1, or by April 1 if your property is a residence homestead, or as soon as practical thereafter. The notice of appraised value includes information on how to file a protest as well as an explanation of the availability of an informal conference with the appraisal district prior to your formal ARB hearing.

If you are not satisfied with your appraised value or if errors exist in the appraisal records regarding your property, you should file a Form 50-132, Notice of Protest with the ARB.

**In most cases, you have until May 15 or 30 days from the date the appraisal district notice is delivered, as required by Section 25.19 of the Texas Property Tax Code.**

Here are some potential reasons for protesting your property taxes:

- If the proposed value of your property is too high
- If your property is valued unequally compared with other property in the appraisal district
- If the chief appraiser denied an exemption
- If the appraisal records show an incorrect owner
- If your property is being taxed by the wrong taxing units or is incorrectly included on the appraisal records
- If the chief appraiser or ARB failed to send you a notice that the law requires them to send

## HOW DO I PROTEST MY PROPERTY TAXES?

The chief appraiser must publicize annually the right to and methods for protesting before the ARB, in a manner designed to effectively notify all appraisal district residents. However, try to discuss your protest issue with the appraisal office in advance. You may be able to work out a satisfactory solution without appearing before the ARB by requesting an informal conference with the appraisal district. If you are unable to do so, here are steps for protesting your property taxes:

- File a written protest by May 15 or no later than 30 days after the appraisal district notice of appraised value is delivered to you, according to Section 25.19.
- If you file a notice of protest after the protest deadline but before the ARB approves the appraisal records, you are entitled to a hearing only if the ARB decides that you had good reason for failing to meet the deadline.
- If you do not file a protest before the ARB approves the appraisal records, you may lose your right to protest.
- If your protest is late because the chief appraiser or ARB failed to mail a required notice of appraised value or a denial of exemption or agricultural appraisal, you may file your protest any time before the taxes become delinquent or no 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.

Please visit [www.comptroller.texas.gov/taxes/property-tax/protests](http://www.comptroller.texas.gov/taxes/property-tax/protests) more information about protesting property taxes and ARB hearings.

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