You are entitled to an explanation of the remedies available to you when you are not satisfied with the appraised value of your property. The Texas Comptroller of Public Accounts is required to publish an explanation of the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller’s office also must include advice on preparing and presenting a protest.

The Tax Code further directs that copies of this document be made readily available to taxpayers at no cost. If you are not satisfied with the appraised value of your property, you need to request a copy of the data, the measurements for your home or tract of land, and any evidence must be submitted by written application; or incorporate the data and evidence into the protest form.

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Be on time and prepared for your hearing. If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. If you or your agent fails to appear at a hearing, you are entitled to a new hearing if you file with the ARB, not later than four days after your hearing date, a written statement showing good cause for failing to appear and request a new hearing. Good cause is defined as a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling.

What Steps to Take to Prepare for Protest Hearing
You should consult with the appraisal district staff about your property's value. Ask questions about items you do not understand. The appraisal district is required to provide copies of documents that you request, at no charge via first class mail or electronically by agreement. Many appraisal districts provide a great deal of information on their websites at no charge.

If you are protesting the appraisal of your home or small business, you can view videos on the topic on the Comptroller's website at comptroller.texas.gov/taxes/property-tax.

Observe the following tips can also help in achieving a successful appeal:

- Be on time and prepared for your hearing. The ARB may place time limits on hearings.
- Stick to the facts and avoid emotional pleas. The ARB has no control over the appraisal district's operations or budget, tax rates for local taxing units, inflation or local politics; addressing these topics in your presentation wastes time and will not help your case.
- Present your information in a simple and well-organized manner. You and the appraisal district staff are required to exchange evidence at or before the hearing. Photographs and other documents are useful.
- Present your information in a simple and well-organized manner. You and the appraisal district staff are required to exchange evidence at or before the hearing. Photographs and other documents are useful. You should take an appropriate number of copies so that each ARB member and the appraisal district representative receive one.

The date of your appraisal is Jan. 1, so you should make sure that changes made before that date are included in the appraisal. Improvements or damage to your property after Jan. 1 should not be part of the appraisal or the protest.

If you are protesting the value of business property or other appraisal matters, you should have evidence to support your opinion of value. Sales data may not be available or relevant, but income and expense information may be useful.

Generally, the appraisal district has the burden of proof in value and unequal appraisal disputes. An appraiser's job is to appraise property at its market value, equitably and uniformly.

What if you are Dissatisfied with the ARB's Decision
After the ARB rules on your protest, it will send a written order by certified mail. If you are dissatisfied with the ARB's findings, you have the right to appeal the decision. Depending on the facts and type of property, you may be able to appeal to the state district court in the county in which your property is located; to binding arbitration; or to the Texas Office of Administrative Hearings (SOAH).

You may appeal through binding arbitration if your property is valued at $5 million or less. You may also use binding arbitration for your residence homestead regardless of its appraised value. To request binding arbitration, you must file a Request for Binding Arbitration form with the appraisal district, along with a deposit check payable to the Comptroller of Public Accounts. The deposit amount ranges from $450 to $1,550 based on the property type and value. All but $50 of your deposit will be refunded to you if the arbitrator sets your value at an amount closer to your opinion of value than to the ARB’s value. If not, the deposit is used to pay the arbitrator’s fee. You must exercise the arbitration option not later than 60 days after the date you receive the ARB’s notice of its decision. There are limits to what can be appealed to binding arbitration. Information about what is allowed to be appealed through arbitration can be found on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/arbitration.

Property owners may also appeal ARB orders for real or personal properties with values of more than $1 million to SOAH. To appeal, you file a notice with the chief appraiser not later than 30 days after the date you receive the ARB's notice of its decision and file a $1,500 deposit not later than the 90th day after you receive the ARB’s notice of the order. The administrative law judge will schedule the hearing in the municipality where the property is located unless SOAH does not have a remote hearing site in that municipality. In which case, the hearing will be scheduled in the municipality with a remote hearing site that is closest to the subject property.

Alternatively, you may appeal the decision to the state district court in which your property is located. You must file the appeal no later than 60 days after you receive the final ARB order. In all types of appeals, you are required to pay a specified portion of your taxes before the delinquency date.

What is the Comptroller's role in the protest process?
The Comptroller's office provides a survey for property owners to offer feedback on the ARB experience, that may be submitted by mail or electronically. The online survey is available at surveymonkey.com/r/surveyarb. Survey results are published in an annual report. The Comptroller's office does not, however, have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Any complaints about the ARB or its members should be directed to the ARB itself, the appraisal district board of directors or the local administrative district judge in counties with 120,000 or more population. The Comptroller's office has no direct involvement in the protest process.

Furthermore, this pamphlet is intended to provide customer assistance to taxpayers. It does not address all aspects of property tax law or the appraisal process. The Comptroller's office is not offering legal advice, and this information neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of statutes, notice requirements and other matters should be directed to an attorney or other appropriate counsel.

Where can you get more information?
This publication does not cover all aspects of the ARB protest process or property taxes. For more information, please see the following Web resources:

- Appraisal Protests and Appeals;
- Appraisal Review Board Manual;
- Paying Your Taxes;
- Property Tax System Basics;
- Taxpayer Bill of Rights;
- Texas Property Tax Code; and
- Valuing Property.

This information is found on the Comptroller's Property Tax Assistance website. It provides property owners a wealth of information on the appraisal and protest process at comptroller.texas.gov/taxes/property-tax. For specific inquiries, you must contact the appraisal district where your property is located.