



ANGELINA COUNTY APPRAISAL DISTRICT

The Protest Process

Informal Review

Please visit our office if you believe your appraisal is in excess of fair market value or is of unequal value. A member of the appraisal staff will review your property record with you. The appraiser will make an immediate adjustment if an error affecting value is determined. The law gives property owners the right to protest actions concerning their property tax appraisals including:

- Value placed on your property;
- Inclusion of your property on the appraisal roll;
- Qualification for an agricultural or timber appraisal;
- Unequal appraisal of your property;
- Any exemptions that may apply to you;
- Ownership of property;
- Any action taken by the appraisal district or appraisal review board that adversely affects you

Appraisal Review Board

If you can't resolve your problem informally 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 review problems with appraisals or other concerns listed above. It has the power to make the necessary changes to solve problems. If you file a written request for an ARB hearing before the deadline, the ARB will set your case for a hearing. You'll receive written notice of the time, date and place of the hearing. Prior to your hearing, you may ask to review the evidence the appraisal district will use to uphold their determination.

The appraisal district may ask you for a copy of the evidence you plan to present. The hearing will be informal. You or a designated agent may appear in person to present evidence or you may send notarized evidence for the ARB to review at your hearing. The appraisal district representative will present evidence about your case. You may cross-examine the appraisal district representative. The ARB will make its decision based on the evidence presented. The appraisal district has the burden of establishing the property's value by a preponderance of the evidence presented. You should not try to contact ARB members outside of the hearing. The law requires ARB members to sign an affidavit saying that they have not talked about your case before the ARB hears it.

Deadline For Filing Protest

The deadline for filing protests with the ARB is on or before May 31 or 30 days after a notice of appraised value was mailed to you, whichever is later. Late protests are allowed if you miss the usual deadline for good cause. Good cause is some reason beyond your control, like a medical emergency. The ARB decides whether you have good cause. Late protests are due the day before the appraisal review board approves records for the year.

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, which is usually February 1st. The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

Texas Comptroller of Public Accounts

[Video: How to Present your Case at an Appraisal Review Board \(ARB\) Hearing](#) 