



APPRAISAL REVIEW BOARD (ARB)
2026 HEARING INFORMATION PACKET

This packet contains the following important items:

- How to Prepare for the Protest Hearing**
- Scurry County Appraisal Review Board Hearing Rules & Procedures**
- Guidelines for Participating in a Telephone Hearing**
Scurry County Appraisal District Procedures for participating in a telephone hearing.
- Model Hearing Procedures for ARB**
Information Pamphlet from the office of the Texas Comptroller
- Taxpayer Assistance Pamphlet**
Information Pamphlet from the office of the Texas Comptroller (Form 96-295)
- Property Owner's Notice of Protest (for Counties with Populations Less than 120,000)**
Form 50-132-A from the office of the Texas Comptroller
- Property Owner's Affidavit of Evidence to the Appraisal Review Board**
 - Affidavit to be submitted **only** if you cannot attend the hearing or will be participating in a telephone hearing (see attached sheet for guidelines)
- Notice of Protest Hearing**
 - **Your Appointment Date & Time with the Appraisal Review Board**

APPRAISAL REVIEW BOARD ~ SCURRY COUNTY APPRAISAL DISTRICT

2612 COLLEGE AV, SNYDER, TX 79549

PH# 325-573-8549 ~ FAX# 325-573-8458 ~ email: scad@scurrytex.com

APPRAISAL REVIEW BOARD
Scurry County Appraisal District (SCAD)
2612 College Av, Snyder, TX 79549
PH# 325-573-8549 • FAX# 325-573-8458

HOW TO PREPARE FOR A PROTEST HEARING

Prior to appearing before the Appraisal Review Board, a property owner or representative should keep the following points in mind:

❖ **TRY TO DISCUSS YOUR PROTEST ISSUE WITH THE APPRAISAL OFFICE IN ADVANCE**

You may work out a satisfactory solution without appearing before the Appraisal Review Board.

❖ **EVIDENCE**

You have a right to request a copy of the data, schedules, formulas, and any information the Appraisal District plans to introduce at the hearing. Please do so in writing via email to scad@scurrytex.com or by requesting on the Notice of Protest form provided/submitted.

❖ **DO NOT CONTACT APPRAISAL REVIEW BOARD MEMBERS OUTSIDE THE HEARING**

The Appraisal Review Board Members are prohibited from communicating with another person about a property under protest. Each ARB member must sign an affidavit stating he/she hasn't discussed your case. An ARB member who discussed your case outside the hearing must remove himself/herself from your hearing.

❖ **BE ON TIME AND PREPARED FOR YOUR HEARING**

Your case can be dismissed for failure to appear if you are not present when called. You should be ready to present your protest, along with multiple copies (at least 5) of all supporting documents at the appointed time. **The law requires the ARB to keep at least one copy of every document you submit in its files.** If you want to use a valuable document or photograph, bring both the original and 5 copies. Documentation would include comparable sales, recent appraisals, etc.

❖ **PARTICIPATING IN A TELEPHONE HEARING**

A property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. To appear at a hearing by telephone conference call, a property owner must notify the ARB by written request not later than the 5th day before the date of the hearing if the property owner does not have an authorized representative, or the 10th day before the date of the hearing if the property owner is represented by an authorized representative. To offer evidence or argument at a hearing conducted by telephone conference call, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted by telephone conference call to another person the owner invites to participate in the hearing. **A property owner may not offer evidence by telephone, but will only be able to comment on the evidence provided in the timely filed affidavit. It is important to read the attached information on guidelines for participating in a phone hearing.**

❖ **STICK TO THE FACTS OF YOUR PRESENTATION**

The ARB has no control over the Appraisal District's operations budget, tax rates for the local taxing units, inflation, or local politics. Including these topics in your presentation isn't helpful to you.

❖ **PRESENT A SIMPLE, WELL ORGANIZED PROTEST BY STRESSING KEY FACTS & FIGURES**

The Board will hear presentations from many property owners. It will be to your advantage to write down the facts in logical order and give copies to each ARB member. By doing so, you can better ensure that the Board has all the information it needs to make a sound decision.

❖ **EVIDENCE EXCHANGE, RETENTION AND AUDIOVISUAL EQUIPMENT REQUIREMENTS**

To comply with Comptroller Rule 9.805, the ARB procedures are to include guidelines on specific items involving manner and form of evidence presented to the ARB, how the evidence will be retained and audiovisual equipment that may or may not be provided by the appraisal district. These guidelines will be found in the *Scurry ARB Hearing Procedures* attached in this packet.

❖ **RECOGNIZE THAT THE ARB ACTS AS AN INDEPENDENT JUDGE**

The ARB listens to both the property owner/agent and the Appraisal District before making a determination. It is NOT a case of taxpayer versus the Appraisal Review Board and the Appraisal District. The decision weighs on the evidence presented.

Scurry County Appraisal Review Board Hearing Rules and Procedures

I. Role of the Chair

1. The Chairperson shall preside over all hearings of the Board. All cases scheduled for hearings will be assigned a cause number to identify the case during the proceedings of the Board. The Chairperson may vote or make motions in any matter before the Board.

II. Schedule and Postponement

1. The Board must hear a protest if the taxpayer initiating the protest timely filed a notice of protest pursuant to Section 41.44, Tax Code. Upon request and sufficient showing of good cause the Board shall provide for hearings on protests in the evening or on a Saturday or Sunday.
2. Protests/Motions will be dismissed if the property owner fails to;
 - appear at appointed hearing in person,
 - send a sworn affidavit containing evidence to support his/her protest, or
 - send an authorized representative.

The property owner also loses the right to appeal.

III. Time Limits for Hearings

1. A hearing is limited to **15** minutes per property owner. **The Board may waive the time limit at its discretion.**
2. If the Board should determine that further evidence is required in order to make a decision, the Board shall schedule a continuation of the hearing at a later date and inform the parties of the rescheduled hearing date, (however, an additional 15 days notice shall not be required).

IV. Rulings by the Board

1. Any party to a protest hearing may request a ruling by the Board. Such requests may include, but are not restricted to the following: requests to examine witnesses, requests to cross-examine witnesses, requests to admit evidence in written form, requests to limit a witness' testimony to relevant matters, requests for official notice of certain facts and requests for continuance of a hearing. Any member of the Board hearing the case may request rulings of the Board.
2. A formal motion is not required to request a ruling by the Board although a request may be made as a motion. Any request for ruling must clearly state the matter upon which the Board is asked to rule.
3. The Board shall act on any request for ruling by majority vote of those present and hearing the case. The Board may delegate the responsibility of ruling on requests to the Chairperson conducting a hearing.

V. Official Notice

1. Any party to a hearing or any member of the Board hearing the case may request that the Board take official notice of any facts judicially cognizable by a court. The Board will rule on any request for official notice.
2. When the Board has chosen to take official notice of any fact, the Board must afford any party the opportunity to contest the facts officially noticed. The party contesting official notice may present argument and evidence to show why the Board should not take notice of the matter requested.

VI. Late Filed Protests

The usual protest filing deadline is May 15 or 30 days after the appraisal district mails the property owner the notice of appraised value, whichever is later. The ARB can grant a late protest hearing to property owners who miss the filing deadline if the property owner can provide good cause for missing the local protest deadline. Failing to provide good cause or submitting a protest after the ARB approves

the appraisal records may result in losing the right to protest. Under specific situations, you may protest after the protest filing deadline.

- You may protest failure to receive a notice that the appraisal district or ARB was required to send you. You must file this protest before the delinquency date and you must not allow your property taxes to become delinquent.
- You may file a motion for correction if the appraisal district appraised your residence homestead property at least one-fourth higher than its correct appraised value. You must file this motion and pay the property taxes on the portion of the property value not in dispute before the delinquency date. The appraisal roll cannot be corrected if the property was subject to a property value protest for that tax year.
- You may file a motion for correction if the appraisal district appraised your non-residence homestead property at least one-third higher than its correct appraised value. You must file this motion and pay the property taxes on the portion of the property value not in dispute before the delinquency date. The appraisal roll cannot be corrected if the property was subject to a property value protest for that tax year.
- You may file a motion for correction of a clerical error, multiple appraisals, including property on the appraisal roll that should not have been included, or an error of ownership. This type of late hearing may include the current year and the five preceding tax years.
- You may ask the chief appraiser to agree to a joint motion to correct. If both the chief appraiser and you or your authorized representative are in agreement on the late change, then the ARB will approve the change.

VII. Issuance of Subpoena

1. If reasonably necessary in the course of a protest, the Board on its own motion or at the written request of a party to the protest, may subpoena witnesses or books, records, or other documents of the property owner or appraisal district that relate to the protest. Records of the appraisal district that are made confidential by law must be subpoenaed by the Board in order to be considered in any protest hearing Section 22.27 & 41.61, Tax Code.
2. On the written request of a party to a protest, the Board shall issue a subpoena if the requesting party: shows good cause for issuing the subpoena; and deposits with the Board a sum the Board determines is reasonably sufficient to insure payment of the costs estimated to accrue for issuance and service of the subpoena and for compensation of the individual to whom it is directed.
3. The Board may not issue a subpoena unless it holds a hearing at which the Board determines that good cause exists for the issuance of the subpoena. The Board before which a good cause hearing is scheduled shall deliver written notice to the party being subpoenaed and parties to the protest of the date, time, and place of the hearing. The Board shall deliver the notice not later than the 5th day before the date of the good cause hearing. The party being subpoenaed must have an opportunity to be heard at the good cause hearing Section 41.61, Tax Code.
4. The Board shall approve the amount of compensation for each person to whom a subpoena is directed. Each person to whom a subpoena is directed must present a written claim to the Board for the amount of compensation to which he is entitled.
5. Persons to whom a subpoena is directed are entitled to the following compensation:
 - the reasonable costs of producing the documents;
 - mileage of 15 cents a mile for going to and returning from the place of the proceeding; and
 - a fee of \$10 a day for each whole or partial day that the individual is necessarily present at the proceedings.

VIII. Affidavits in lieu of personal Appearance

1. A property owner may appear by affidavit instead of appearing personally or by agent. An affidavit must be considered by the Board only if:
 - it contains statements that the evidence or argument presented in the affidavit is true and correct
 - it is attested before an officer authorized to administer oaths (such as a notary or judge); and
 - it is submitted to the Board hearing the protest before it begins the hearing under guidelines found in the protest Section 41.45(b), of the Tax Code.

IX. Affidavits by Telephone Hearings

1. A property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. A property owner may participate by telephone hearing by following these rules:
 - A property owner may participate in a telephone hearing if an affidavit is submitted in a timely manner as to notify the Appraisal Review Board in writing not later than the **fifth** day before the date of the hearing if not represented by an authorized agent or representative or not later than the **tenth** day if the property owner is represented by an authorized agent or other representative; and
 - A property owner must submit a written affidavit of any evidence before the hearing begins.
 - A property owner is responsible for providing access to a hearing conducted by telephone conference call to another person the owner invites to participate in the hearing.

*(It is important to read the detailed instructions which are attached in this packet with guidelines for participating in a phone hearing, **Scurry County Appraisal District Procedures for Telephone Hearings**).*

2. An affidavit must be considered by the Board only if:
 - it contains statements that the evidence or argument presented in the affidavit is true and correct
 - it is attested before an officer authorized to administer oaths (such as a notary or judge); and
 - it is submitted to the Board hearing the protest before it begins the hearing under guidelines found in the protest Section 41.45(b), of the Tax Code.

X. Evidence Exchange, Retention and Audiovisual Equipment Requirements

1. Evidence Exchange
 - Before or immediately after an ARB hearing begins, each party shall provide the other with a copy of the evidence the party intends to offer at the hearing. The parties may exchange evidence in paper or electronic form. A second set of copies of evidence shall be given to the ARB for inclusion in its records; this set may be on paper or in electronic form. If any paper evidence has not been scanned for inclusion in the hearing record, it will be scanned before the conclusion of the hearing.

2. Electronic File Formats for Evidence

- Any device must be capable of being scanned, and will be scanned before it may be used; any device containing a virus or malware may not be used.
- Electronic evidence must be submitted in the following file types: PDF, Microsoft Office or image types:
 1. Acceptable file formats include: JPG or JPEG, TIFF, GIF, PNG, BMP files and/or PDF files
 2. Microsoft Office files: Word, Excel or PowerPoint
- USB flash drives (i.e., thumb or jump drives, USB or memory sticks)
- Compact discs (i.e., CDs or DVDs)
- The ARB **will not accept** evidence on cell phones, tablet computers, laptop computers, cameras, floppy discs, SD memory cards or any other type device not listed above.

3. Retention of Evidence

- All evidence submitted to the ARB will be preserved and/or uploaded as part of the permanent record and will not be returned to the property owner.

4. Audiovisual Equipment

- Audiovisual equipment available at the appraisal office
 1. Television monitor with HDMI and/or USB connections (cable **NOT** provided by ARB or Scurry County Appraisal District)
- If a property owner brings their own equipment for any reason:
 1. They must provide their own internet account and access to that account
 2. Technical assistance **WILL NOT** be provided by the Scurry CAD or ARB
 3. Property owner is responsible for their own equipment and operation of that equipment

5. Security of Files and Connectivity

- All files sent to the ARB will be scanned by the Scurry County Appraisal District Office security software for viruses/malware before it is accepted into the official ARB hearing record
- **INTERNET CONNECTION OR NETWORK ACCESS TO THE APPRAISAL OFFICE SYSTEM IS PROHIBITED**
- Property owners wishing to access Internet sites must do so using their own internet providers and accounts.



**Scurry County Appraisal District
Appraisal Review Board
Procedures for Telephone Hearings**

1. A property owner wishing to appear for a hearing by telephone conference call must:
 - a. notify the Appraisal Review Board in writing not later than the fifth day before the date of the hearing if the property owner does not have an authorized representative, or the 10th day before the hearing date if the property owner has an authorized representative; and
 - b. provide any evidence in the form of an affidavit filed before the hearing begins.
2. The property owner should call **325-573-0983** approximately five minutes before the hearing is scheduled to start.
 - a. When the owner's call is answered, the owner should be prepared to give:
 - i. the owner's name;
 - ii. the protest/case number(s) identifying the protest(s); and
 - iii. the telephone number at which the owner can be reached.
 - b. If the ARB is not available to hold the hearing right away, the ARB member or staff member answering the call will advise the property owner that the owner may be placed on hold or explain that the ARB will call the owner back when it is available. The owner is responsible for keeping the line clear and answering promptly when the ARB calls. If the ARB's cannot reach the owner, the owner will forfeit the opportunity to participate in the hearing by **telephone and the hearing will be conducted with the affidavit that has been submitted.**
 - c. If a property owner not represented by an agent has had to wait more than two hours from the time scheduled for his/her hearing and the hearing has not begun, the owner may terminate the call if he/she is on hold. The owner should promptly call the ARB and state that he/she is exercising the right to request a postponement of the hearing.
3. The property owner is responsible for ensuring a clear connection from his/her end of the telephone connection;

- a. The property owner should use a land-line telephone or, if the owner uses a cell phone, he/she should call from a place with a strong, reliable connection to a cellular network. A property using a VOIP telephone should ensure that the Internet connection is fast enough to provide clear transmission of sound without buffering.
 - b. The owner should separate himself/herself from background noises like televisions and barking dogs, noises that might interfere with the panel's ability to hear and understand the owner.
 - c. If a call is dropped or if the property owner's speech is garbled or unintelligible, the ARB may terminate the call and either try to call the property owner or wait for the property owner to call again. If the connection cannot be reestablished within five minutes, the ARB will proceed with the hearing and owner will have no further opportunity to participate in the hearing by telephone **and the hearing will be continue using the affidavit provided.**
4. If the property owner provides documents, photographs tables or other items with his/her affidavit, the owner should label those items prominently with the first being labeled PO Ex. 1, the second being labeled PO Ex. 2, etc. If the owner wishes to emphasize certain portions of an item, the owner should highlight those portions or otherwise set them off with colored marking. When the Appraisal District provides items to the property owner before the hearing or at the beginning of the hearing, the District should label those items prominently with the first being labeled AD Ex. A, the second being labeled AD Ex. B, etc. During the hearing, the owner, the ARB members and the representatives of the Appraisal District should refer to the items by their exhibit numbers.
5. A property owner may not offer evidence by telephone. Evidence includes facts and opinions. The owner may comment on evidence that is presented through an affidavit or by the Appraisal District. ARB members will not ask a property owner to present evidence by telephone.
6. The property owner is responsible for providing access to another person that the owner invites to participate in the hearing.

SCURRY COUNTY APPRAISAL DISTRICT

Richard Petree, Interim Chief Appraiser
2612 College Avenue
Snyder, TX 79549



POLICY AND PROCEDURES - APPOINTMENT OF THE APPRAISAL REVIEW BOARD

Chapter 6.41 of the Property Tax Code establishes an Appraisal Review Board (ARB) in each Appraisal District. The Appraisal Review Board is responsible for the local administrative review of appraisal records. The Board hears protests from property owners and challenges from taxing units on the proposed appraisal records submitted by the Chief Appraiser. Appraisal Review Board members are to be fair, impartial and courteous to property owners and taxing units.

Tax Code Section 6.41(d) requires the applicable appointing authority to appoint ARB members in all counties. **In counties with a population of less than 75,000, the local administrative district judge or the judge's designee will appoint ARB members.** Since Scurry County has a great deal of farm, ranch and mineral property, it would be beneficial for potential ARB candidates to have a background in agriculture, appraisal, real estate, business, petroleum engineering or oilfield experience.

The Scurry County Appraisal District will make accessible to the public an application to those who desire to serve on the Appraisal Review Board.

Number of Board Members: The Board of Directors determines the number of Appraisal Review Board members to serve, with a statutory minimum of three members [6.41(b)].

Vacancy: A vacancy on the ARB is filled in the same manner for the unexpired portion of the term [6.41(d)]. Members of the board are appointed by the local administrative district judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established. A vacancy on the board is filled in the same manner for the unexpired portion of the term.

(d-1) All applications submitted to the appraisal district or to the appraisal review board from persons seeking appointment as a member of the appraisal review board shall be delivered to the local administrative district judge. The appraisal district may provide the local administrative district judge with information regarding whether an applicant for appointment to or a member of the board owes any delinquent ad valorem taxes to a taxing unit participating in the appraisal district.

ARB Officers: Pursuant to Section 6.42 of the Property Tax Code, the District Judge shall select a chairman and a secretary from among the members of the Appraisal Review Board. The District Judge is encouraged to select as chairman of the Appraisal Review Board a member of the ARB, if any, who has a background in law and property appraisal.

Term of Office: Members of the Appraisal Review Board hold office for terms of two years beginning January 1. The Appraisal District Board shall provide for staggered terms, so that the terms of as close to one-half of the members as possible expire each year. No board term limits for districts with population less than 75,000.

Temporary Replacement: Members of the board are appointed by the local administrative district judge under Subchapter D, Chapter 74, Government Code, in the county in which the appraisal district is established. A vacancy on the board is filled in the same manner for the unexpired portion of the term.

Auxiliary Member(s): Auxiliary member(s) to the appraisal review board may be appointed by resolution of a majority of the Scurry County Appraisal District Board of Directors, pursuant to the *Texas State Property Tax Code, Subchapter C. Appraisal Review Board, Section 6.414*, if the Board of Directors considers it appropriate and necessary to hear taxpayer protests before the appraisal review board and to assist the appraisal review board in performing its duties.

(a) The board of directors of an appraisal district by resolution of a majority of the members may provide for a number of auxiliary appraisal review board members that the board considers appropriate to hear taxpayer protests before the appraisal review board and to assist the board in performing its duties. (b) An auxiliary board member is appointed in the same manner and for the same term as an appraisal review board member under Section 6.41 and is subject to the same eligibility requirements and restrictions as a board member under Sections 6.41, 6.411, 6.412, and 6.413.

Removal from Office: In accordance with 6.41 of the Property Tax Code, the Board of Directors may remove a member of the ARB for good cause relating to attendance issues set forth in a written attendance policy. The Board of Directors of the Appraisal District sets forth a written attendance policy for ARB members as follows:

If an ARB member misses six consecutive called meetings, the Board of Directors, by majority vote, may remove the ARB member for good cause. The good cause would be a violation of the attendance requirements.

If the ARB member presents reasons for his/her absences, the Board of Directors will consider those reasons in the enforcement of the policy. Reasons for lack of attendance may include but not be limited to death in the family, sickness of individual or family members, request for judicial service for jury duty, summons for court appearance or other personal related incidents acceptable to the Board of Directors.

The Board of Directors may also remove an ARB member for violation of 6.412 (restrictions on eligibility to serve as an ARB member), Section 6.413 (interest in certain contracts), Section 41.66 (prohibits ex-parte communications) and Section 41.69 (prohibits participation in ARB hearings in which an ARB member is related to person protesting).

Compensation: Appraisal Review Board members are entitled to be paid on a per diem or daily basis as provided by the annual Appraisal District budget. They are also entitled to reimbursement of actual and necessary expenses incurred in the performance of their official duties [6.42(c)].

Eligibility: To be eligible to serve on the Appraisal Review Board, an individual must be a resident of the District and must have resided in the District for at least two years. In order to serve, members must meet all eligibility requirements set out by the Property Tax Code and outlined in the *Appraisal Review Board Manual* published by the Office of the Comptroller [6.412].

Ineligibility: ARB members do not need any special qualifications, but they *may not* serve on the ARB if, at the time of service, they are the following:

- members of the Appraisal District Board of Directors;
- employees of the Appraisal District;
- board members, employees or officers of a taxing unit served by the appraisal district; or
- employees of the Comptroller of Public Accounts

An individual cannot serve as an ARB member if he or she is related within the second degree by blood or marriage to a paid tax agent or person engaged in appraising property for tax purposes in the Appraisal District.

The law also bars an individual from ARB service if he or she, or a business entity in which he or she has a substantial interest, has a contract with the Appraisal District or with a taxing unit served by the Appraisal District.

An individual is also barred from serving on the ARB if he or she holds some other paid public office.

The Tax Code disqualifies a person from serving on an ARB if the person owns property on which delinquent property taxes have been owed for more than 60 days after the date the person knew or should have known of the delinquency. This restriction does not apply if the person is paying the delinquent taxes under an installment payment agreement or has deferred or abated a suit to collect delinquent taxes [6.412].

Duties and Responsibilities: The Appraisal Review Board is responsible to hear and determine property owner protests. The ARB is to make decisions based on the facts and without bias, and must never have any communication with the property owner or Appraisal District staff prior to the hearing. The ARB members must use good judgment and arrived at a fair and equal conclusion in relation to all protests heard.

The Appraisal Review Board also has the statutory authority to:

- hear and determine taxing unit challenges;
- correct clerical errors in the appraisal records and appraisal roll;
- rule on motions for correction to appraisal rolls;
- review grants of exemption or special appraisal for legal correctness;
- order changes as needed to implement its determinations;
- approve the appraisal records; and
- perform other activities specifically required of it by the Property Tax Code

The Appraisal Review Board shall adopt rules of procedures and policies. The Board should strive to keep their knowledge of applicable law up to date and revise the policies and procedures accordingly.

Appraisal Review Board members must attend or complete the online training required by law for their service.

Taxpayer Assistance Pamphlet

January 1, 2026

You are entitled to an explanation of the remedies available to you when you are not satisfied with your property's appraised value. The Texas Comptroller of Public Accounts must publish a pamphlet that explains the remedies available to taxpayers and procedures to follow in seeking remedial action. The Comptroller's office must provide information related to the functions of the taxpayer liaison officer (TLO) appointed in appraisal districts with a population of more than 120,000 and include advice on preparing and presenting a protest.

The Tax Code further directs that copies of the pamphlet be made readily available to taxpayers at no cost. An appraisal district may include it with the notice of appraised value it mails property owners to explain the deadlines and procedures for protesting their property's value. The chief appraiser must provide another copy to property owners initiating a protest.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation are not the subjects of this publication and must be addressed by local taxing units.

How to Protest Property Value

Appraisal districts must send required notices by May 1, or by April 1 if your property is a residence homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and an explanation of the availability and purpose of an informal conference with the appraisal district to resolve your concerns before your ARB hearing. If you are dissatisfied with your appraised value or if errors exist in your property's appraisal records, you should file a notice of protest with the ARB.

If an appraisal district has an internet website, it must permit electronic protest filing for incorrect appraised value and/or unequal appraisal for properties receiving a residence homestead exemption, with certain exceptions. Counties with populations of 500,000 or more must have a website. Contact your local appraisal district for more details on filing a protest electronically.

What Can be Protested

You may file a notice of protest using the model form on the Comptroller's website: comptroller.texas.gov/forms/50-132.pdf. The notice need not be on this form. Your notice of protest is sufficient if it identifies (1) the protesting person claiming an ownership interest in the

property, (2) the property that is the subject of the protest and (3) dissatisfaction with an appraisal district determination.

You may request the ARB schedule hearings on protests to be held consecutively concerning up to 20 designated properties on the same day. You may use a special notice on the Comptroller's website: comptroller.texas.gov/forms/50-131.pdf.

You may protest your property's value in the following situations:

- the value the appraisal district placed on your property is too high and/or your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied or modified your exemption application;
- the appraisal district failed to provide you with required notices;
- the appraisal district denied the circuit breaker limitation on appraised value for non-homestead real property; or
- other matters prescribed by Tax Code Section 41.41(a).

How to Complete the Protest Form

If using the protest form, these tips will help ensure that you can present your evidence and preserve your appeal rights.

- You should pay particular attention to the form's reason for protest section.
- What you check as the reason for the protest influences the type of evidence you may present at your hearing.
- Your appeal options after the hearing are influenced by what you protest.

In the case of a typical residential property, checking incorrect appraised value and/or unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

How to Resolve Concerns Informally

Appraisal districts will informally meet with you and try to resolve your objections prior to your ARB hearing. You must request the informal conference with the appraisal district on either your notice of protest form or in writing before your scheduled hearing date. It is very important, however, that you preserve your right to a hearing with the ARB by filing your notice of protest before the deadline, even if you expect to resolve your concerns at the informal meeting with the appraisal district.

Ask one of the appraisal district's appraisers to explain how the district arrived at your property's value. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. In counties with a population of less than 75,000, the local administrative district judge, or the judge's designee appoints ARB members. In counties with a population of 75,000 or more, the appraisal district board of directors appoints ARB members, including special panel ARB members to hear complex property cases where available.

The ARB must adopt and follow certain hearing procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining your property's value.

ARB members cannot discuss your case with anyone outside of the hearing. Protest hearings, however, are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of the property owner and chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

When are Protests Filed?

You must file your notice of protest with the ARB no later than May 15 or 30 days after the appraisal district mailed the notice of appraised value, whichever is later. You may request an evening or Saturday hearing. The ARB will notify you at least 15 days in advance of the date, time and place of your hearing. Under certain circumstances, you may be entitled to a postponement of the hearing to a later date. The ARB begins hearings around May 15 and generally completes them by July 20. Start and end dates can vary by appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the adopted ARB hearing procedures; and a statement that you may request a copy of the data, schedules, formulas and any other information the chief appraiser will introduce at your hearing.

You or your authorized representative may appear at the ARB hearing in person, by telephone conference call, videoconference or by filing a written affidavit. To appear by telephone or video conference call you must provide written notice at least five days before the hearing, or at least 10 days before the hearing if you have an authorized representative. You must submit and deliver any evidence by written affidavit and to the ARB before the hearing begins. ARBs in counties with populations less than 100,000 that also lack the technological capabilities for videoconferences are not required to provide them.

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 authorized representative 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. The Tax Code defines good cause 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 a 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 must provide copies of documents that you request, at no charge via first class mail or electronically by filing a written request to exchange electronic communications on a form prescribed by the Comptroller for that purpose. 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/protests/index.php.

Observing 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.
- *Review the ARB hearing procedures.* After you receive the ARB hearing procedures, take time to become thoroughly familiar with them and be prepared to follow them.
- *Present your information in a simple and well-organized manner.* You and the appraisal district staff must 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 receives one.

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

If you are protesting business property value 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.

Limited Binding Arbitration

After you have filed a notice of protest and if you believe your ARB or chief appraiser failed to comply with a procedural requirement relating to your protest, you may file a request for limited binding arbitration (LBA) to compel the ARB or chief appraiser to comply with certain procedural requirements.

To request LBA, you must file a Request for Limited Binding Arbitration. You can find additional information about filing an LBA request, including filing deadlines and fees, on the Comptroller’s website: texas.gov/propertytaxarbitration.

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 order of determination, there are three options to appeal. You can appeal any ARB decision to the state district court in the county in which the property is located. Depending on the facts and property type, you may be able to appeal to the State Office of Administrative Hearings (SOAH) or to regular binding arbitration.

You can find additional information about appealing an ARB decision, including filing deadlines and fees, on the Comptroller’s website at comptroller.texas.gov/taxes/property-tax/protests/index.php.

In all types of appeals you must pay a specified portion of your taxes before the delinquency date.

TLOs

Appraisal district boards of directors in counties with populations of more than 120,000 must appoint a TLO whose primary responsibility is assisting taxpayers, property owners and members of the public with understanding the appraisal process, the protest process, the procedures for filing complaints, comments, and suggestions with the appraisal district, and filing an LBA request.

A property owner may file a written complaint with the TLO to request resolution of a dispute on a matter that does not relate to property appraisal. The TLO may resolve a complaint by directing the property owner to the appropriate resources or referring the issue to the appropriate employee or officer of the appraisal district or ARB. Additionally, the TLO may facilitate an informal meeting with the parties of the dispute to resolve the issue and notify a property owner of the complainant’s resolution not later than the 90th day after the date the complaint is filed. Complaint resolution is not an action that a property owner is entitled to protest, request LBA or appeal under Tax Code Chapter 42.

TLOs also assist property owners, agents, and members of the public with understanding the

Comptroller’s ARB Survey process for submitting comments, complaints and suggestions related to the ARB’s fairness and efficiency.

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 they may submit by mail or electronically. The online survey is available in English at surveymonkey.com/r/surveyarb and in Spanish at surveymonkey.com/r/Spanishsurveyarb. The Comptroller’s office publishes survey results 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. Property owners should direct any complaints about the ARB or its members to the ARB itself, the TLO or the applicable appointing authority. The Comptroller’s office has no direct involvement in the protest process.

This pamphlet provides customer assistance to taxpayers and 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. Direct questions regarding the meaning or interpretation of statutes, notice requirements and other matters 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.*

You can find this information 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 in which your property is located.

**Property Tax Assistance Division
Texas Comptroller of Public Accounts
Publication #96-295. Revised January 2026.**

For additional copies visit our website:

comptroller.texas.gov/taxes/property-tax/

 Sign up to receive email updates on the Comptroller topics of your choice at comptroller.texas.gov/subscribe/.

In compliance with the Americans with Disabilities Act, this document may be requested in alternative formats by calling:

800-252-5555.



Model Hearing Procedures for Appraisal Review Boards

I. ARB Membership

[Tax Code Section 5.103(b)(12), (15), and (16)]

1. Administration of ARB Appointments

ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

2. Conflicts of Interest

Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as required by law. The chair must ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in a protest hearing. If the conflict exists due to the provisions of Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the affidavit as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary.

ARB members must remember that while Local Government Code Chapter 171 addresses matters of “substantial interest,” Tax Code Section 41.69 applies to any protest in which an ARB member has interest (i.e. Tax Code Section 41.69 does not require the interest to be substantial). While a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether he or she has a conflict of interest that might prohibit his or her involvement, the member must immediately contact the ARB chair to address the matter.

In the recusal process, the ARB member cannot hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in a prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

II. ARB Duties

[Tax Code Section 5.103(b) (1), (5), and (6)]

1. Statutory Duties of an ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member. Tax Code Section 41.01 addresses the duties of the ARB and the actions they are authorized to make.

2. Notices Required Under the Property Tax Code

Each ARB member must obtain and maintain familiarity with the property tax notices required under the Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB chair. The ARB chair must investigate each report and take appropriate action to correct all verified problems.

3. Determination of Good Cause Under Tax Code Section 41.44(b)

“Good cause” for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

III. ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(3), (4), (7), and (14)]

1. Scheduling Hearings Generally

The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district can provide the ARB with clerical assistance.

2. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees

Pursuant to Tax Code Section 41.66(i), the ARB must schedule hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. The request must meet all requirements of Tax Code Section 41.66(j), including the required statement in boldfaced type: “request for same-day protest hearings.” A property owner or designated agent can file more than one such request in the same tax year. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule protest hearings concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB’s customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under Tax Code Section 41.66(j).

4. ARB Panel Assignments [Tax Code sections 41.66 (k)(k-1) and 41.45(d)(d-1)]

Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of 1.2 million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

5. Postponements Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause. The property owner must request the postponement before the hearing date in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing to a later date if the property owner or designated agent shows good cause for the postponement, as defined in Tax Code Section 41.45(e-2). The property owner or designated agent must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair.

If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing to a later date if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone a hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

6. Postponements Under Tax Code Section 41.45(e-1)

A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

7. Postponements Under Tax Code Section 41.45(g)

The ARB must postpone a hearing to a later date if:

- (1) the property owner or the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district;
- (2) the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB;

- (3) the hearing notice delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the hearing notice delivered by this ARB or, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and
- (4) the property owner or the owner's agent includes with the postponement request a copy of the hearing notice delivered to the property owner or the owner's agent by the other ARB.

8. Postponements Under Tax Code Section 41.66(h)

The ARB must postpone a hearing (one time only) if the property owner or the designated agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

10. Postponements Under Tax Code Section 41.66(k)(k-1)

Once the ARB schedules a hearing by a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment.

A property owner or agent must consent to a special panel ARB hearing reassignment or

request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)

[Tax Code Section 5.103(b)(2), (9), and (10)]

1. Conducting Hearings Open to the Public

This introductory statement must be read at the beginning of each hearing:

We are the appraisal review [board or panel] that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today [provide instructions on how to fill out the survey]. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

ARBs should conduct most protest hearings in the following order:

- a. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform witnesses that they must give all testimony under oath and swear-in

all witnesses who plan to testify.

- g. Ask the property owner to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).
- i. Next, the appraisal district representative may cross-examine the property owner, the agent or representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable).
- k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l. The parties cannot examine or cross-examine the ARB members.
- m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chair must state that the hearing is closed.
- r. The ARB or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel chairman must ask for a separate motion for each matter that was the subject of the protest hearing. The motion should include the exact value or issue protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations). Single-member panels must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest. Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter

for rehearing to another special panel composed of members who did not hear the original protest. If the ARB does not have at least three other special panel members available, the ARB may make the determination.

- t. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000 where property owners can submit a request form for electronic delivery of the notice of determination from the ARB. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB must make computer screens available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the ARB provide the property owner or agent with a separate screen).

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. See section VI, Other Issues, for more information regarding audiovisual equipment requirements.

The property owner or agent and the appraisal district representative are prohibited from debating each other. The parties must direct all communications to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting hearings above but may make exceptions for the type of hearing.

Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller rules 9.803 and 9.805. The ARB secretary is responsible for ensuring proper record keeping, maintenance and retention.

2. Conducting Hearings by Telephone or Videoconference Call

Tax Code Section 41.45(n) allows a property owner initiating a protest to offer evidence or argument by affidavit without physically appearing. Tax Code Section 41.45(b-1) requires a property owner to request a telephone conference or videoconference call hearing in writing at least five days before the hearing date if the property owner does

not have an authorized representative, or 10 days before the hearing date if the property owner has an authorized representative. To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the videoconference (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and, if applicable, see the property owner's argument.

3. Conducting Hearings Closed to the Public

Tax Code Section 41.66(d) states that hearings conducted under this chapter are open to the public. Tax Code Section 41.66(d-1) allows the hearing to be closed to the public by mutual agreement between the property owner and the chief appraiser. The chief appraiser and the property owner must file a joint motion to request a closed hearing due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB or panel chair must convene the hearing as an open meeting and then announce the closed meeting as permitted by Tax Code Section 41.66(d) and (d-1). Only the parties to the protest, their witnesses and the ARB members are permitted to stay in the hearing room. The ARB must follow the same order of proceedings as for hearings open to the public.

The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with Comptroller Rule 9.803, generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27. The ARB must mark as "confidential" and maintain it as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The ARB members must maintain the confidentiality of the information and disclose only as provided by law.

After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. The ARB and parties cannot mention the proprietary or confidential information during the open meeting.

4. Right to Examine and Cross-examine Witnesses or Other Parties

Tax Code Section 41.66(b) states that “each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing.”

The ARB cannot prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. To the extent possible, the ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

5. Party's Right to Appear by Agent

The designation of an agent made by Tax Code Section 1.111(b) requires written authorization on a form prescribed by the Comptroller and signed by the owner, a property manager authorized to act on behalf of the owner other than the person being designated as agent, and must clearly indicate that the person is authorized to act on behalf of the property owner in property tax matters relating to the property or the property owner. The designation may authorize the agent to represent the owner in all property tax matters or in specific property tax matters as identified in the designation.

6. Protest by Person Leasing Property

Tax Code Section 41.413 allows a person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

V. Evidence Considerations

[Tax Code Section 5.103(b)(8), (11), and (13)]

1. A Party's Right to Offer Evidence and Argument

The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing [Tax Code Section 41.66(e)]

In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards), one of the parties must present it as evidence (e.g. chief appraiser, appraisal district representative, property owner, agent or witness) at the protest hearing.

3. Exclusion of Evidence [Tax Code Section 41.67(d), (e)]

If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing. The ARB must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that:

- 1) the information sought to be excluded as evidence was not delivered at least 14 days before the hearing; and
- 2) the information sought to be excluded as evidence was previously requested by the protesting party.

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless:

- 1) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and
- 2) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

VI. Other Issues

[Tax Code Section 5.103(b)(17)]

1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and always act in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy

ARB members must be patient, dignified and courteous to parties appearing before the ARB.

3. Bias or Prejudice

ARB members must perform their ARB duties without bias or prejudice.

4. Confidential Information

ARB members must not disclose or use confidential information acquired in the performance of ARB duties for any purpose unrelated to ARB duties.

5. Required Contents that Vary by ARB

The ARB's adopted hearing procedures must comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses:

- the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device;
- how to retain the evidence as part of the ARB's hearing record; and
- the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent.

This section of the ARB's hearing procedures must address each item required in Comptroller Rule 9.805.

January 1, 2026
Property Tax Assistance Division
Texas Comptroller of Public Accounts

Property Owner's Notice of Protest

Form 50-132-A

for Counties with Populations Less than 120,000

Appraisal District's County _____

Appraisal District Account Number (if known) _____

Tax Year _____

GENERAL INFORMATION: A property owner or an owner's designated agent can use this form to file a protest with the appraisal review board (ARB) pursuant to Tax Code Section 41.41. Lessees contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

FILING INSTRUCTIONS: File this document and all supporting documentation with the appraisal district office in the county in which the property is taxable. **Do not file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Property Owner or Lessee

Person Age 65 or Older Disabled Person Military Service Member Military Veteran Spouse of a Military Service Member or Veteran

Name of Property Owner or Lessee _____

Mailing Address, City, State, ZIP Code _____

Phone Number (area code and number) _____

SECTION 2: Property Description

Physical Address, City, State, ZIP Code (if different than above) _____

If no street address, provide legal description: _____

Mobile Home Make, Model and Identification (if applicable): _____

SECTION 3: Reasons for Protest

To preserve your right to present each reason for your ARB protest according to law, be sure to select all boxes that apply. Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.

- | | |
|---|---|
| <input type="checkbox"/> Incorrect appraised (market) value and/or value is unequal compared with other properties. | <input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal. |
| <input type="checkbox"/> Property should not be taxed in _____ (taxing unit). | <input type="checkbox"/> Owner's name is incorrect. |
| <input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record. | <input type="checkbox"/> Property description is incorrect. |
| <input type="checkbox"/> Failure to send required notice. _____ (type) | <input type="checkbox"/> Incorrect damage assessment rating for a property qualified for a temporary disaster exemption. |
| <input type="checkbox"/> Exemption was denied, modified or canceled. | <input type="checkbox"/> Circuit breaker limitation on appraised value for non-homestead real property was denied, modified or canceled. |
| <input type="checkbox"/> Temporary disaster damage exemption was denied or modified. | <input type="checkbox"/> Incorrect appraised value and allocation of value of a structure, archaeological site and land necessary for access under a historic site exemption. |
| <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or canceled. | <input type="checkbox"/> Other: _____ |
| <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland. | |

SECTION 4: Additional Facts

What is your opinion of your property's value? (optional) \$ _____

Provide facts that may help resolve this protest:

SECTION 5: Hearing Type

Do you request an informal conference with the appraisal office before the protest hearing? Yes No

Do you request a single-member ARB panel or a regular panel of at least three members? Single-member panel Regular panel

A property owner does not waive the right to appear in person at a protest hearing by submitting an affidavit to the ARB or by electing to appear by telephone conference call or videoconference.

I intend to appear in the ARB hearing scheduled for my protest in the following manner (check only one box):

- In person
 By telephone conference call or videoconference and will submit evidence with a written affidavit delivered to the ARB before the hearing begins.* (may use Comptroller Form 50-283, Property Owner's Affidavit of Evidence)
 On written affidavit submitted with evidence and delivered to the ARB before the hearing begins

SECTION 6: ARB Hearing Notice and Procedures

I request my notice of hearing to be delivered by (check one box only):

- Regular first-class mail
 Certified mail and agree to pay the cost (if applicable)

If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB's hearing procedures.

I want the ARB to send me a copy of its hearing procedures Yes No

SECTION 7: Certification and Signature

- Property Owner
 Property Owner's Agent
 Other: _____

print here Print Name of Property Owner or Authorized Representative

sign here Signature of Property Owner or Authorized Representative Date

* If you decide later to appear by telephone conference call or videoconference, you must provide written notice to the ARB at least five days before the hearing, or 10 days before the hearing if you have an authorized representative. You are responsible for providing access to the call to any person(s) you wish to invite to participate in the hearing. Review the ARB's hearing procedures for county-specific conference call or videoconference procedures.

Important Information

GENERAL INFORMATION

This form is for use by a property owner or an owner's designated agent to file a protest with the ARB pursuant to Tax Code Section 41.41. Lessees contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

FILING INSTRUCTIONS

This form and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. **Do not file this document with the Texas Comptroller of Public Accounts.** Contact information for appraisal district offices may be found on the Comptroller's website.

VIDEOCONFERENCES

Videoconference hearings are not available in counties with a population of less than 100,000 that lack the technological capabilities to conduct a videoconference (Tax Code Section 41.45(b-4)).

SINGLE-MEMBER PANELS

An ARB must provide the option of a single-member panel hearing if requested in the notice of protest or submitted in writing to the ARB not later than the 10th day before the hearing date (Tax Code Section 41.45(b-4)).

ELECTRONIC DELIVERY OF COMMUNICATIONS

A property owner or their authorized representative may request electronic communications from a tax official under Tax Code Section 1.085(a-1) by using Form 50-843, *Request for Electronic Delivery of Communications with a Tax Official*. The form must be filed with the applicable tax official in the county where the property is located.

DEADLINES

With exceptions, the typical deadline for filing a notice of protest is midnight, May 15 (Tax Code Section 41.44). Contact the ARB for the county in which the property is located for the specific protest filing deadline.

NOTICE

The Comptroller's office may not advise a property owner, a property owner's agent, the chief appraiser or any appraisal district employee on a matter that the Comptroller's office knows is the subject of an ARB protest. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.

Property Owner's Affidavit of Evidence

Form 50-283

Tax Year _____

Appraisal District's Name _____

Appraisal District Account Number (if known) _____

GENERAL INSTRUCTIONS: This form is for use by a property owner to offer and submit evidence and/or argument for an appraisal review board (ARB) protest hearing by telephone conference call, videoconference or written affidavit pursuant to Tax Code Section 41.45.

FILING INSTRUCTIONS: This affidavit and evidence for the hearing may be submitted to the ARB either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. **Do not file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Property Owner or Lessee

Name of Property Owner or Lessee _____

Mailing Address, City, State, ZIP Code _____

Phone Number (area code and number) _____

Email Address* _____

SECTION 2: Property Description

Physical Address, City, State, ZIP Code (if different than above) _____

If no street address, provide legal description: _____

Mobile Home Make, Model and Identification Number (if applicable) _____

SECTION 3: Reasons for Protest

To preserve your right to present each reason for your ARB protest according to law, be sure to select all boxes that apply. Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.

- | | |
|---|---|
| <input type="checkbox"/> Incorrect appraised (market) value and/or value is unequal compared with other properties. | <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland. |
| <input type="checkbox"/> Property should not be taxed in _____
(name of taxing unit) | <input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal. |
| <input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record. | <input type="checkbox"/> Owner's name is incorrect. |
| <input type="checkbox"/> Failure to send required notice. _____
(type) | <input type="checkbox"/> Property description is incorrect. |
| <input type="checkbox"/> Exemption was denied, modified or canceled. | <input type="checkbox"/> Incorrect damage assessment rating for a property qualified for a temporary disaster exemption. |
| <input type="checkbox"/> Temporary disaster damage exemption was denied or modified. | <input type="checkbox"/> Circuit breaker limitation on appraised value for non-homestead real property was denied, modified or canceled. |
| <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or canceled. | <input type="checkbox"/> Incorrect appraised value and allocation of value of a structure, archaeological site and land necessary for access under a historic site exemption. |
| | <input type="checkbox"/> Other: _____ |

SECTION 4: Evidence

Attach evidentiary materials (such as letters, receipts, deeds, photographs, etc.) to be submitted with this affidavit.

Provide the total number of pages or images submitted as evidence with this affidavit: _____

SECTION 5: Statement of Facts or Arguments

State all facts or arguments that may help resolve your case.

SECTION 6: Hearing Type

Indicate how you intend to participate in the ARB hearing regarding your protest (*select only one box*).

- I do **not** intend to appear at the hearing in person, by telephone conference call or by videoconference.
This affidavit and the evidence and/or argument submitted with it may be used at the hearing if I do not appear in person at the hearing.
- I intend to appear **in person** at the hearing.
This affidavit may not be used for the hearing if I do appear in person at the hearing.
- I intend to appear **by telephone conference call** for the hearing.
This affidavit and the evidence submitted with it may be used for the hearing if I do not appear in person at the hearing.
- I intend to appear by **videoconference** for the hearing.
This affidavit and the evidence submitted with it may be used for the hearing if I do not appear in person at the hearing.**

NOTE: If you decide later to appear by telephone conference call or videoconference, you must provide written notice to the ARB at least 10 days before the hearing date and submit your evidence with an affidavit (if not previously done).

SECTION 7: Name and Signature

State of Texas

County of _____

Before me, the undersigned authority, personally appeared _____, who, being by me duly sworn, deposed as follows:
Affiant Name

1. My name is _____. I am of sound mind, capable of making this affidavit, and personally acquainted with the facts stated in this affidavit as well as any materials attached to this affidavit. I am submitting and offering any materials as evidence or argument to the ARB for consideration at the protest hearing for the property described in Section 2 of this affidavit.
Affiant Name
2. Any materials submitted with this affidavit as evidence were generated or collected by me or for me, and are the original or exact duplicates of the original.
3. Any materials I am submitting as evidence comprise a total of _____ pages or images and are described in Section 4 of this affidavit. I am attaching any materials in paper form or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) onto which images of the materials have been loaded as prescribed by the ARB's hearing procedures.
4. The facts contained in this affidavit are true and correct, and the information reflected in any evidentiary materials attached to this affidavit are true and correct.

Signed on this _____ day of _____, 20 _____

Affiant Signature

SWORN TO AND SUBSCRIBED before me on the

_____ day of _____, 20 _____

Notary Public, State of Texas

My Commission Expires

Notary's Printed Name

*An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

**You may change your mind and appear in person at the ARB hearing. You do not waive the right to appear in person at the hearing by submitting this affidavit to the ARB. If you indicate that you intend NOT to appear at the hearing or you do not complete this section of the form and you do not elect to appear by telephone conference call or videoconference, the ARB is not required to consider the affidavit at a scheduled hearing, and may consider the affidavit at a hearing designed for the specific purpose of processing affidavits.

Important Information

GENERAL INFORMATION

This form is for use by a property owner to offer and submit evidence and/or argument for an ARB protest hearing by telephone conference call, videoconference or written affidavit pursuant to Tax Code Section 41.45.

Property owners not appearing in person at a scheduled ARB protest hearing are required to offer and submit evidentiary materials (such as documents, photographs, etc.) or argument (such as a written statement that specifies the action of the appraisal district relating to the property from which relief is sought) by written affidavit delivered to the ARB before the hearing.

Tax Code Section 41.45(b-6) does not require ARBs in counties with populations less than 100,000 that lack technological capabilities to conduct videoconferences

FILING INSTRUCTIONS

This affidavit and evidence for the hearing may be submitted to the ARB either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Evidence should NOT be provided on a smart phone. Review the ARB's hearing procedures regarding the requirements to properly submit evidence on a small portable electronic device. **Do not file this document with the Texas Comptroller of Public Accounts.**

DEADLINES

The affidavit and evidence must be submitted to the ARB before the protest hearing begins.