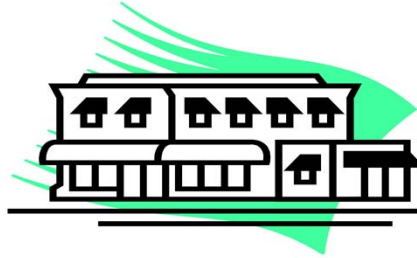


How to Present Your Case at an Appraisal Review Board Hearing

A Guide for Small Businesses



Texas Comptroller of Public Accounts
Property Tax Assistance Division

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Hello, and welcome to the Texas Comptroller's presentation on *How to Present Your Case at an Appraisal Review Board Hearing: A Small Business Owner's Guide*. Before we get into the main part of the presentation, let me explain the scope and limits of the presentation.

First, state law prohibits the Comptroller's office from advising a taxpayer about, or intervening in, a matter under protest before an appraisal review board (ARB). This presentation is intended to offer a general guide. It seeks to present the small business owner with a general idea of the appeal process that covers the most common situations and does not include every nuance of the law covering appeals. Second, this presentation is directed only at one type of property owner – those that own a small business and are not satisfied with the value the appraisal district placed on it. The process, however, is very similar for all property owners, whether they are appealing the value of a home, a business or a piece of rural land.

Every appraisal district must adhere to the law, but not all appraisal districts carry out this mission in exactly the same way. Larger appraisal districts must handle thousands of protests and will hold hearings for months, while small appraisal districts may only have a handful of appeals and will hold hearings in one day. The way hearings are handled in your appraisal district may not necessarily mirror this presentation exactly.

Appraisal of Small Businesses

- If you own tangible personal property that is used to produce income, you must report this property on a rendition form every year.
- Filing a rendition puts you in a better position to exercise your rights as a taxpayer.
- Rendition form 50-144

comptroller.texas.gov/taxinfo/taxforms/50-144.pdf

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As you hopefully already know, if you own a business, you must report, or render, your income-producing personal property, which includes furniture, fixtures, equipment, inventory, machinery and vehicles. A rendition identifies, describes and gives the location of your taxable property. Owners of businesses with an aggregate value of less than \$20,000 can file a simplified rendition statement, which contains only the property owner's name and address, a general description of the property and the location of the property. Owners of businesses with more than \$20,000 must file a rendition with the following information:

- the property owner's name and address;
- a description of the property for inventory;
- a description of each type of inventory;
- a general estimate of the quantity of each type of inventory;
- the property's physical location; and
- either the owner's good faith estimate of the property's market value or the property's historical cost new and its year of acquisition.

The business personal property rendition is form number 50-144 and it can be found on the Comptroller's Property Tax Assistance Division website at the address on your screen. State law contains stiff penalties for delinquent or fraudulent renditions.

If you file a rendition, you are in a better position to exercise your rights as a taxpayer because your opinion of your property's value is on record with the appraisal district and the chief appraiser must send you a notice of appraised value if a higher value than what was listed on your rendition is placed on your property.

Notice of Appraised Value

- You just received a notice from the county appraisal district telling you the value of your business and estimating what your county, city and school district taxes could be.
- The estimated tax is based on the appraised value the appraisal district places on your business and the prior year's tax rates of your taxing units.
- You have the opportunity to appeal the value if you believe it is incorrect.



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Under the following circumstances, state law requires appraisal districts to send you a notice by May 1, or as soon thereafter as practicable, of the market value of your business and how much tax you would have to pay based on the same tax rate your city, county, school district and any special purpose district charged the previous year:

- if the value of your property is higher than it was in the previous year;
- if the value of your property is higher than the value you gave on a rendition;
- if your property was not on the appraisal district's records in the previous year; or
- if an exemption is reduced or cancelled for the current year.

Among other things, the notice will also tell you the following:

- to which taxing entities you will have to pay property taxes;
- the appraised value of your business in the prior year;
- an explanation of when and how you can protest the value; and
- the date and place the ARB will begin hearing protests.

Placing a value on your business is the first step in the property tax process. The appraisal district in your county sets the taxable value of all property in the county. Your local governments, like the county commissioners court, city council, school districts and special purpose districts like a water or library district, will use the total value of property in their jurisdiction to set a tax rate according to the local government's budgets, which are set based on the amount of money it will take to provide

public services.

So, the first step in trying to limit your tax bill is to make sure the appraisal district places a fair value on your business. The Texas Legislature has created a legal process for property owners to appeal the appraisal district's value. The focal point of the process is the ARB.

The notice of appraised value should explain how and when you can file a protest with the ARB, and should include a protest form.

What do You do Now?

- First, review your *Notice of Appraised Value*. There may be information regarding the appraisal district's informal review process.
- File a written notice of protest by the protest deadline. The appraisal notice may include a protest form for your convenience.
- You may be able to resolve the matter with the appraisal district at an informal meeting.

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Most appraisal districts, although not all, provide what is called an informal meeting where you can sit down one-on-one with an appraiser and discuss the value of your business. In most appraisal districts, the vast majority of disputes are settled during the informal process.

It is very important, however, that you preserve your right to protest to the ARB by filing your notice of protest by May 31 or no later than 30 days after the appraisal district mailed a notice of appraised value to you, whichever date is later, even if you hope to resolve your concerns at the informal meeting with the appraisal district.

Your notice may show whether your appraisal district has an informal meeting process. If it does, you may want to take advantage of this opportunity. In attending an informal meeting, be sure to bring all your evidence to increase your potential for receiving an adjustment at this meeting and avoid having to present your case in front of the ARB.

The ARB

- If the appraisal district does not have an informal process or if you are unable to reach a solution with the appraisal district, you may take your case to the ARB if you have filed a protest by the deadline.
- The ARB is an impartial panel composed of your neighbors who live in the county.
- The ARB listens to you and the appraisal district's representative and may adjust values based on the evidence presented at the hearing.

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If your appraisal district does not have such an informal process or, if after meeting with the appraisal district informally you are still not happy with the value placed on your business, you can ask for a formal hearing with the ARB. Remember, that you must have filed the notice of protest by the required deadline, or you may unintentionally forfeit your right to appear before the ARB.

The ARB is an independent body, and is not subject to the authority of the appraisal district. They are typically your neighbors, who most likely own homes or businesses, and have a personal interest in making sure the appraisal process is fair to everyone. The ARB, which can be composed of a number of three-member panels, is like a judge and jury in a case. They will hear evidence, both from you and the appraisal district's representative. After hearing and considering the evidence, the ARB will make a decision on the value of your business. Like a judge, ARB members cannot discuss your case with anyone outside of the hearing. Likewise, you should not contact any ARB member about your case outside of the hearing. If you do, the members cannot hear your specific case. While most protest hearings are open to the public, the property owner and appraisal district representative can make a joint motion to require a closed hearing if confidential information is to be presented at the hearing.

What Can You Protest?

- Excessive value: if you believe the appraisal district's value on your business is too high
- Unequal appraisal: if you believe the appraisal district appraised your business at a higher proportion of its value than comparable properties, adjusted for condition, size and other factors
- Failure to grant exemptions: if the chief appraiser denied your exemption application
- Failure to provide notice: if the appraisal district failed to provide notice that the value of your business changed

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There are a number of situations in which you can appeal the value of your business to the ARB. The following are four typical types of protests.

First, you can appeal if you believe the value the appraisal district placed on your business is too high.

You can also appeal if you believe the appraisal district has appraised your business at a higher proportion of its value in relation to the value it placed on a similar business. Appraisals must be equal and uniform, and if you believe this is not the case you can show the ARB appraisals of other like businesses to prove your point.

As a business owner, you may want to appeal if the appraisal district denied your exemption application. The taxable value of your business is the appraised value, less exemptions. If the appraisal district refused an exemption, you may end up with a higher tax bill. Appealing this issue to the ARB may help you reduce your tax liability if the ARB grants the exemption. Freeport, goods-in-transit and certain motor vehicles used for the production of income and for personal use are just a few examples of exemptions for which small businesses can apply, in certain jurisdictions that authorize them.

One final issue that you may want to appeal is if the appraisal district failed to notify you that the value on your business had changed to a degree that it would increase your tax liability.

Filing a Protest

- File your protest by the deadline shown on your notice of appraised value.
- If the notice contains no deadline, you must file a protest by May 31 or no later than 30 days after the date on the notice, whichever is later.
- You may request an evening or weekend hearing. The ARB must permit such a hearing. The law requires the ARB to offer either an evening or weekend option, but not both. Slots in these sessions are available on a first-come, first-serve basis.

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You must file a protest by May 31, or no later than 30 days after the date on the notice of appraised value on your business.

The Legislature recognizes that most business owners are at work every day during the week, so the ARB shall provide for an evening or weekend hearing.

What to Expect?

14 days before your ARB hearing, the appraisal district mails you the following:

- A copy of a Comptroller pamphlet explaining your remedies*;
- A copy of the ARB procedures; and
- A statement that you can inspect and obtain a copy of any information the appraisal district plans to introduce at your hearing.

This information is often included with your notice of hearing date and time.

comptroller.texas.gov/taxinfo/proptax/pdf/96-295.pdf

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The ARB must send you a notice of the date, time and place of your hearing at least 15 days in advance of the hearing date. It must be postmarked, not received, 15 days before the hearing. Since most ARBs do not have administrative staff, the appraisal district handles their paperwork.

At least 14 days before the hearing date, the appraisal district must send you:

- the Comptroller's publication, *Property Taxpayer Remedies*, which explains your protest appeal rights and the ARB's responsibilities;
- the ARB's procedures for the protest hearing; and
- a statement notifying you that you can inspect and obtain copies of data, schedules, formulas and other information the appraisal district plans to use at your hearing.

This information is often included with your notice of hearing date and time.

Note that the information the appraisal district plans to introduce at your hearing is not provided – only a statement that the information is available upon request.

What to Expect?

- Prior to your hearing, you may inspect and obtain a copy of all the information the appraisal district plans to introduce at the hearing.
- The appraisal district has to provide, upon your request, the information they used to appraise your property.
- You may have to spend some time at the appraisal district office or on its website or pay for copies of what you need.
- The charge for copies for non-residential property owners cannot exceed \$25 per property appeal.

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You have a right to inspect and obtain a copy of all the information the appraisal district plans to introduce at the hearing. You should visit the appraisal district office and ask that they show you all the data they used in determining the value of your business and all evidence they may use at the hearing. Some appraisal districts may ask you to make your request in writing. Some appraisal districts make evidence available through their websites.

After reviewing data, ask for copies of items you believe you will need to prepare for the hearing. Under the law, the appraisal district must give you all the information used to appraise your property. Keep in mind, however, that you are requesting this information after you received your notice, so the appraisal district cannot provide the copies 14 days before the hearing. You may receive your copies only a few days before the hearing.

The appraisal district is required to provide the copies you request, but you should know that they can charge for those copies. They cannot, however, charge you more than \$25 total for all the copies they make for you for each business you protest.

You can appear at the ARB hearing in person, by affidavit or through an agent.

Preparing for the ARB Hearing

- You should make enough copies of all your evidence, including one for each member of the ARB panel and one for the appraisal district.
- Check the ARB hearing procedures to see how many copies you will need.
- The appraisal district may also ask you for your evidence before the hearing starts.
- The ARB hearing procedures will indicate how much time you will have to present your case.
- Be on time and be prepared for your hearing.

comptroller.texas.gov/taxinfo/proptax/arb/Model_Hearing_Procedures_for_ARBs.pdf

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Make sure you become thoroughly familiar with the ARB procedures and adhere to them.

All ARBs are required to develop local procedures that follow model hearing procedures developed by the Comptroller's office. The Comptroller's Model Hearing Procedures are available at the address on your screen.

Be sure to make a copy of your evidence for each member of the ARB or panel. You should also make a copy of the evidence for the appraisal district's representative and, of course, make sure you have a copy as well. Understand that the copies you provide will become part of the hearing record and will not be returned to you.

ARB Hearings

ARB or panel chairman:

- starts hearing;
- announces the protest number and identifying information;
- verifies ARB members have not communicated with anyone about the protest;
- requires written or electronic material to be provided;
- welcomes the parties;
- covers hearing procedures and relevant matters;
- asks witnesses about credentials;
- informs witnesses that testimony must be given under oath; and
- swears-in witnesses.

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Most ARB hearings follow these steps.

The ARB or panel chairman:

- starts the hearing;
- announces the protest number and other identifying information, including the property owner and property location;
- verifies the ARB members considering the hearing have not communicated with anyone about the protest and indicate each signed an affidavit to that effect;
- requires all written or electronic material not previously provided to be provided;
- welcomes the parties;
- goes over the hearing procedures and other relevant matters;
- asks witnesses about licensing and certification credentials and in what capacity they intend to appear at the hearing;
- informs witnesses that all testimony must be given under oath; and
- swears-in all witnesses who plan to testify.

ARB Hearings

The property owner:

- presents evidence;
- examines witness; and
- states opinion of property value.

The appraisal district representative:

- cross-examines property owner, agent or representative and witnesses;
- presents evidence;
- examines witnesses; and
- states opinion of property value.

Property owner may cross examine appraisal district's witnesses.

ARB members may not be examined or cross-examined.

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The next part of the hearing is when evidence is presented. Unless both parties otherwise agree, the property owner or his or her agent shall present his or her case first. The steps in this presentation reflect the property owner presenting his or her case first.

The property owner or agent:

- presents his or her evidence which includes documents and/or testimony;
- examines any witnesses that are present; and
- states his or her opinion of value (if applicable) for the property.

If the chief appraiser uses audiovisual equipment, the appraisal office must offer the same type for the use of the owner or agent.

After the property owner or agent concludes his presentation, the appraisal district representative presents his or her case. The representative:

- cross-examines the property owner, agent or representative and the witnesses, if any;
- presents his or her evidence, including documents and/or testimony;
- examines witnesses; and

- states the appraisal district's opinion of value (if applicable) for the property.

After the appraisal district representative concludes his or her presentation, the property owner or agent is allowed to cross-examine the appraisal district representative and his or her witnesses.

Members of the ARB cannot be examined or cross-examined by parties.

ARB Hearings

- After parties present evidence, rebuttal evidence may be offered.
- Both parties make closing arguments.
- The ARB or panel chairman closes the hearing.
- The ARB or panel deliberates the issues presented and votes on each matter.
- The ARB or panel chairman thanks the parties and announces the determination.

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After the parties finish presenting their evidence, the property owner can offer rebuttal evidence which is additional evidence to refute evidence presented by the appraisal district representative. The appraisal district representative is then allowed to offer rebuttal evidence.

Upon conclusion of rebuttal evidence from both parties, the property owner or agent makes his or her closing argument and states the ARB determination being sought. The appraisal district representative follows with his or her closing argument and states the ARB determination sought by the appraisal district.

The ARB or panel chairman closes the hearing and the ARB or panel deliberates the issues of the case. The ARB or panel chairman asks for a separate motion for each matter that was the subject of the protest hearing. A vote is taken and recorded.

Finally, the ARB or panel chairman thanks the parties for their participation and announces the determination(s) and that an order determining protest will be sent to the parties by certified mail.

Prepare Your Evidence

- Go prepared to your hearing. Take anything that will help you make your case and show how the appraisal district may have overvalued your business in your opinion.
- The date of your appraisal is Jan. 1.
- Make sure that changes made before Jan. 1 are included in the appraisal.
- Improvements or damage to your property after Jan. 1 should not be part of the appraisal.

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Keep in mind as you prepare your evidence, that the date of appraisal on your business is as of Jan. 1. The ARB will not consider any changes that occurred after that date. For example, if you had a fire after Jan. 1, it will not be considered. Also, if you go out of business after the first of the year, you are still liable for taxes on the personal property you owned on Jan. 1.

The appraisal district will be prepared for the hearing because it is their responsibility to be prepared. While they are required to provide you with copies of their evidence, it is not their job to help you with the hearing.

It is up to you to have what you need to prove your case to the ARB. You cannot go to the hearing and just say the appraisal district is wrong. You have to prove that the value is wrong with evidence.

Value Evidence

- Compile a list of your business personal property and an opinion of value for each item category.
- If you had a recent loss from a fire, give the ARB a copy of the fire report.
- Measure your business and lot to ensure the appraisal district has the correct size listed in its records.

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You should gather all the information about your property that may be relevant in considering the true value of your business. The ARB and the appraiser will not visit your business so you must take your business, in essence, to them. Take pictures of all aspects of your business that you believe have an adverse impact on the value the appraisal district placed on your business. Compile a list of your business personal property item categories and your opinion of value for each category. If you have a fixed asset listing, which includes the original cost and date of acquisition for every asset purchased, you may want to include that in your evidence.

If you had a fire that damaged the business, bring a copy of the fire report. Likewise, if you went out of business before Jan. 1, bring documentation for proof.

If you own the building where your business is located, measure your business and lot to ensure that the appraisal district's measurements are accurate. If the appraisal district's measurements are not the same as your measurements, you may want to gather blueprints, deed records, photographs or a survey to use as evidence.

Value Evidence

- Make sure the appraisal district data is correct regarding your property.
- Verify that the appraisal district has the right inventory categories.
- Verify that the appraisal district recognized the right level of trade of your business.
- Review the business sales and inventory prices that the appraisal district used to calculate the value of your business.

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Get the appraisal card the appraisal district has on your business and check to see that it lists the right square footage, types of inventory, level of trade, etc. Many appraisal districts no longer keep hard copies of cards, but instead have the information in electronic format. You may be able to go to the appraisal district's website and download this information. If you are unable to do this, ask the appraisal district to print a copy from its computer system.

Verify that the appraisal district recognizes the trade level of your business. The value of personal property, including inventory, usually increases as it moves through the levels of trade, with the highest value being at the consumer level. Note any discrepancies so you can present them as evidence and use them in your argument for a lower value.

The Sales Comparison Approach

- Also known as the market approach
- Is based on the principle of substitution
- Models the behavior of the market
- Four steps in the sales comparison approach

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The sales comparison approach to value is also known as the market approach. It is based on the principle of substitution, which states that prudent consumers will not pay more for a property than they could for a comparable property with equal utility. The principle of substitution implies that the market will recognize differences in utility between properties by a difference in price. Besides the sale of the business itself, sales of comparable businesses are usually considered the best evidence of market value.

The sales comparison approach models the behavior of the market by using comparable properties that have sold to determine the market value of the subject property. There is a four step approach used to determine the market value of inventory using the sales comparison approach. First, sales of comparable inventories are selected. Second, the sold inventories and the subject inventory are listed. Third, the comparable inventories are adjusted to the subject inventory, including an adjustment for time. Finally, the adjusted sales prices are correlated to estimate the value of the subject inventory.

The Cost Approach

- Also known as the summation approach
- Is the most common approach used for appraising personal property
- Is based on the principle of substitution
- Six steps in the cost approach
- Three causes of depreciation

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The cost approach to value is also known as the summation approach and is the most common approach used to value personal property. It is based on the theory that the market value of a property is the land value plus the depreciated value of the improvement and inventory. Like the sales comparison approach, it is also based on the principle of substitution in that a purchaser will not pay more for a property than it would cost to acquire land and construct a substitute building of equal utility. The cost approach is applied when determining a value in use, which implies that personal property is installed and in continual use for generating income or performing its function.

There are six steps used in valuing a property using the cost approach to value. First, the value of the land is estimated. Second, the replacement cost new or reproduction cost new is estimated. Third, the accrued depreciation is estimated. Fourth, the accrued depreciation is subtracted from the total cost to arrive at the depreciated cost. Fifth, the total cost new of accessory improvements, less accrued depreciation, plus any site improvements is estimated. Finally, the land value is added to the depreciated value of the improvements and inventory and to the builder's profit to arrive at the value of the property.

There are three primary causes of depreciation. First is physical deterioration, which is normal wear and tear from use. Second is functional obsolescence, which is loss in value from changes in consumer tastes and preferences. Third is external obsolescence, which is loss in value caused by any and all outside factors, including location.

The Income Approach

- Requires an estimate of the net operating income
- Translates the ability of a property to generate income into an indication of value
- Is based on the principle of anticipation
- Operating expenses

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The income approach is based on the principle of anticipation, which states that the value of a property is the present value of its future benefits, where future benefits are the income or proceeds produced by the property. In order to determine the value of a property using the income approach, the formula $\text{value} = \text{income} / \text{rate}$ is used. The rate is a capitalization rate and is usually developed using comparable properties in the market. The income part of the equation is the net operating income and is the effective gross rent, plus secondary income, minus operating expenses. Operating expenses are ordinary and typical expenses necessary to keep the property functional and competitive with other properties in the market. Operating expenses do not include property taxes, depreciation, principal and interest on a mortgage, income taxes paid by the owner, capital expenditures or repairs for unusual, unanticipated expenses like flood damage.

Be Persuasive, Not Emotional

Show the ARB how your evidence supports your opinion of the value of your property.



The ARB does not know everything about your business or your industry.

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The appraisal district has many businesses to appraise in a number of areas, often in several cities in various parts of the county. They are all different. You know your business and your industry much better than the appraisal district's representative, unless by chance he or she happens to own a similar business or recently inspected similar businesses. Economic and environmental factors can have an adverse effect on the value of your business. Tell the ARB about your industry and how it is adversely affected by the location, economy or construction running along its boundaries. Be prepared to show the ARB that your business is not the typical business in your industry.

Whatever you do, do not get personal. Part of your hearing involves evidence and another part involves arguing your case. But, when we say arguing, we mean presenting your case by a clear and concise presentation of your evidence. You may feel that your taxes are too high, but neither the ARB nor the appraisal district set your taxes. While the ARB can consider the affect general economic and environmental factors may have on the value of your business, it cannot take into account your personal economic situation.

Be Persuasive, Not Emotional

- Provide the ARB with facts, not with emotional arguments
- Do not argue that your taxes are too high
- Base your protest on hard evidence, not wishful thinking



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If you want to get the ARB to reduce the value of your business, you will have to do it with good evidence and sound points. Emotional arguments or wishful thinking will not get you anywhere with the ARB, whose job it is to determine the value of your business based on the evidence presented.

Have all your evidence well-organized. Mark it with exhibit numbers if it helps in your presentation. Make an outline of your argument. Prepare counter arguments to the evidence you believe the appraisal district will use. You want to be well-organized but you also want to keep it simple. You do not want to confuse the ARB or yourself. While you are making an argument, do not get into a heated exchange with the appraisal district's representative or the ARB panel members.

Remember that the appraisal district will use up some of the time with its presentation and the ARB will want time to ask questions. Practice your presentation before you arrive at the hearing so you can stay within the time allowed. If they help you, make note cards of the most important facts, figures and arguments.

Burden of Proof

- If the appraisal district fails to prove your business' value by a preponderance of the evidence, the ARB must rule in your favor.
- You can submit an appraisal on your business prepared by an independent appraiser.
- If you submit an independent appraisal, the appraisal district must prove your business' value by "clear and convincing evidence."

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Under the law, the appraisal district has the burden of establishing the value of your property by a preponderance of the evidence presented at the hearing. The preponderance of the evidence does not mean who has the most evidence. It means that the party that has the more convincing evidence prevails. If the appraisal district fails to meet this standard, the ARB must rule in your favor.

When presenting your evidence, concentrate your efforts on emphasizing your key evidence.

If your business has a market or appraised value of \$1 million or less as determined by the appraisal district, you can file with the ARB an appraisal done by a certified appraiser that supports the appraised or the market value asserted by you. This provision of the law has several requirements, and you should review Tax Code Section 41.43(a-1) carefully to make sure you comply or the appraisal may not qualify.

In such a case, the appraisal district has the burden of establishing the value of the property by clear and convincing evidence presented at the hearing rather than by a preponderance of the evidence. Clear and convincing evidence is a stricter burden of proof than is preponderance of the evidence. If the appraisal district fails to meet the clear and convincing standard, the ARB must rule in your favor.

According to Tax Code Section 41.43 (a-3), the appraisal district also has the burden of establishing the value of the property by clear and convincing evidence if the appraised value was lowered in the previous year and if several other criteria are also met. This provision of the law has several requirements, and you should review it carefully to make sure you comply and that your protest meets the statutory qualifications.

Closing



- Be brief and to the point.
 - Summarize your key evidence.
 - Summarize your key arguments.
- Repeat your requested property value.
 - Thank ARB members for their time.
 - The appraisal district may be permitted to close the hearing.

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After noting any possible appraisal district errors, re-emphasize to the ARB your own evidence and argument. You do not want to repeat your entire case, but summarize the key points that may convince the ARB you are right and deserve a reduction in your business' value. Be sure to tell them once again the value you believe they should place on your business.

Finally, you should thank the ARB for listening to your case.

ARB Reaches a Decision

- The ARB will evaluate your business' value based on the evidence.
- The ARB will give you its opinion of your business' value and may indicate what evidence it considered.
- After the ARB makes its decision, the ARB will make it known to you.
- The ARB will send you a written order by certified mail.
- If the hearing was held by a panel of the ARB, the decision is not final until approved by the full ARB.

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At the conclusion of your hearing the ARB usually states its opinion of your business' value. The ARB may share with you how they arrived at that opinion, although they are not required to do so.

After the ARB rules on your protest, it will send you a written order by certified mail.

What Now?

- If you do not agree with the ARB's decision, you have the following options:
 - binding arbitration;
 - district court; or
 - SOAH.
- You will have to make a partial payment of taxes *before the delinquency date*, usually the amount of taxes not in dispute.

comptroller.texas.gov/taxinfo/proptax/protests.html

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If you are dissatisfied with the ARB's findings, you have three options available to you. You may request the matter be submitted to binding arbitration if you qualify. You can appeal the ARB's decision to the state district court in the county in which your property is located. You may also be able to appeal the ARB decision to the State Office of Administrative Hearings (SOAH), if you qualify. Whichever process you choose, a partial payment of taxes must be paid before the delinquency date.

More information about appealing your ARB determination can be found at the address on your screen.

Evidence Checklist

Use this evidence checklist to help gather evidence for your ARB hearing.

- Catalogs containing pictures, values and lists of your inventory
- Receipts of repairs to your building
- Sales prices for your property or comparable properties and inventory cost documentation
- Income and expense information
- Business audits or related information
- Appraisal district records for your property and like properties, if equal and uniform appraisal is protested
- Sworn statements
- Witness lists with copies of witness submitted testimony
- Mathematical calculations

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This slide includes an evidence checklist to assist in preparing your evidence. You may print a copy of the slides for this presentation from our website and use this evidence checklist in preparing your evidence for your ARB hearing. You may not need everything on the list, but it provides you with an idea of items that can help you make your case.



Please be advised that this information is being provided solely as an informational resource. The information provided neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of any information included or referenced herein should be directed to legal counsel and not to the Comptroller's staff.

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Conclusion

Questions?

Local County Appraisal District



Comptroller's Appraisal District Directory:

comptroller.texas.gov/propertytax/references/directory/cad/

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This is the end of this video. We hope that it has been helpful to you as you prepare to appeal to the ARB. If you need additional information or have questions, please contact your local appraisal district. A directory of appraisal districts with contact information can be found at the address on your screen.

Thank you for viewing this video.