



THE PROTEST PROCESS

(The following is an excerpt and summarization from the Texas Property Tax Division Publication, Comptroller's Office: "Taxpayers' Rights, Remedies and Responsibilities")

The right to protest to the Appraisal Review Board (ARB)
is the most important right you have as a taxpayer.

You may protest if you disagree with any of the actions the Appraisal District has taken on your property. But who or what is the Appraisal Review Board and what are their duties? What actions can I protest? How do I protest? What happens when I file a protest? Hopefully, this will answer all your questions about the protest process. To answer these questions, the information is divided into six topics:

- Appraisal Review Board (ARB)
- Protesting Your Value
- Informal Review with Appraisal District Staff
- Formal Hearing Before the ARB
- District Court/Binding Arbitration
- Other Common Questions

A. Appraisal Review Board (ARB)

1. What is the Appraisal Review Board?

An Appraisal Review Board is a group of private citizens authorized to resolve disputes between taxpayers and the Appraisal District. ARB members are appointed by the Appraisal District's Board of Directors for two-year terms. Although the Appraisal Review Board is funded by the Appraisal District and appointed by its Board of Directors, it is a separate authoritative body. No employees or officers of the Appraisal District or the taxing units it serves may sit on the ARB. To qualify for service on the ARB, an individual must be a resident of the Appraisal District for at least two years prior to taking office. Any person who is a former member of the governing body or officer or employee of a taxing unit, or is a former director, officer, or employee of the Appraisal District is ineligible to serve. Also the person's close relatives cannot work as professional tax agents or tax appraisers within the Appraisal District. ARB members also must comply with special conflict of interest laws.

The ARB determines taxpayer protests and taxing unit challenges. The ARB also determines if the Chief Appraiser has granted or denied exemptions and agricultural appraisals properly. The ARB's decisions are binding only for the year in question. The ARB begins protest hearings every year around the first week of June and generally finishes by July 20. (These dates are subject to change.) ARB meetings are open to the public. The ARB establishes its own Procedures and Rules that govern its operations. For cost savings purposes, the ARB typically meets at the Appraisal District office.

2. What are the ARB's Duties?

Under the law, the ARB has these duties: (1) Determine protests initiated by property owners; (2) Determine challenges initiated by taxing units; (3) Correct clerical errors in the appraisal records and the appraisal rolls; (4) Act on motions to correct appraisal rolls filed under Section 25.25; of the Texas Property Tax Code; (5) Determine whether an exemption or a partial exemption is improperly granted and whether land is improperly granted appraisal as provided by Subchapter C, D, or E, Chapter 23 of the Texas Property Tax Code; and (6) After it has completed substantially all protests, the ARB approves the appraisal records.

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B. Protesting Your Value

You can file a protest anytime after May 1 if you disagree with any action taken by the Appraisal District that affects your property. You may file a protest if any of the following is true about your property:

a. The proposed value of your property is too high. This could be based on incorrect information on the Appraisal District records, such as lot size, building size, etc. It could also be due to situations that the Appraisal District does not know, such as hidden defects, cracked foundations, inadequate plumbing, flooding problems, etc. If similar properties are selling for less than your property, you may have a reason to protest.

b. Your property is valued unequally compared with other property in the Appraisal District. The Texas Constitution gives property owners the right to equal and uniform taxation. For instance, if your property is appraised at 100% of market value and similar properties are appraised at 90% of market value, then you have a right to protest your value based on the Appraisal District's failure to appraise equally and uniformly. This type of protest will require more evidence than other types of protests.

c. The Chief Appraiser denied you an exemption. Certain requirements exist for receiving an exemption, including deadlines for filing. If you have met the requirements and are denied an exemption, you may file a protest and have a hearing before the ARB. To receive an exemption, a person must apply for the exemption with each Appraisal District in which the property has Situs. Some exemptions require an annual application. For more information, contact the Customer Service office at (254) 752-9864.

d. The Chief Appraiser denied agricultural appraisal for your farm or ranch. Like exemptions, you must apply to receive an agricultural appraisal. Agricultural appraisal laws have specific requirements involving ownership and land use. If your property meets these requirements and you have been denied, you should file a protest.

e. The Chief Appraiser wrongly determined that you took your land out of agricultural use. An appraisal may have been done while your land was lying fallow, or for rotation of crops. You will be required to provide documentation to prove that you did not change the use of your land to a non-agricultural use.

f. The appraisal records show an incorrect owner. Even if you purchased your property after January 1, you may protest the property's value until the ARB approves the appraisal roll. The law recognizes the new owner's interest in the taxes on the property. After 90 days from the date of closing on a property, if the appraisal record does not reflect the current ownership, please contact the Customer Service office at (254) 752-9864.

g. Your property is being taxed by the wrong taxing units. This generally applies to business personal property that has moved from one location to another. You can protest the inclusion of your property on the appraisal records if it should be taxed at another location in Texas.

h. The Chief Appraiser or ARB failed to send you a notice that the law requires them to send. You have the right to protest if the Chief Appraiser or ARB failed to give you a required notice. You cannot, however, protest failure to give notice if the taxes on your property become delinquent.

i. The Appraisal District or ARB took other action that affects your property. You have the right to protest any Appraisal District action that affects you and your property. For example, the Chief Appraiser may claim your property was not taxed in a previous year and you disagree. You may protest only actions that affect your property.

1. How do I protest? Protests to the ARB must be written. The ARB will not accept protest filings by electronic communication (facsimile aka FAX, e-mail, etc.). The Appraisal District has forms for protesting, but an official form is not necessary. Any written notice of protest will be acceptable as long as it identifies the owner, the property that is the subject of the protest and indicates apparent dissatisfaction with an action or decision taken by the Appraisal District. Please identify the property in question (property address/account number); state the nature of the protest (i.e. market value) and it is helpful to attach any applicable documentation that you would like for us to review. **The deadline to file a written protest is by May 31 of each year.** A protest must be filed by May 31, or no later than 30 days after the Appraisal District delivers a Notice of Appraised Value to you, whichever is later. It is very important to file the protest on time. If you mail your protest, please send it

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to. **McLennan County Appraisal District, PO Box 2297, Waco, TX 76703-2297.** The envelope must bear a post office cancellation mark by midnight May 31. If you deliver your protest in person, you must have it in our office before the close of the business day on that date. The office is located at 315 South 26th Street, Waco, Texas. The office doors are locked promptly at 5:00 P.M. *If the May 31st deadline falls on a weekend or a recognized holiday, then the deadline changes to the next business day. If you fail to file a protest on time, your options are limited. Once the written protest is received, a hearing is scheduled by the ARB. The ARB will give you at least 15 days notice of the date, time and location of your hearing. The Appraisal District will also send you a copy of *Taxpayers' Rights, Remedies & Responsibilities* (a publication of the State Comptroller's Office), a copy of the ARB hearing procedures, and a statement that you have the right to inspect the information that the Appraisal District plans to introduce at your hearing. There may be a charge for this information.

2. Can I file a protest via the Internet or fax? No. All protests must be in writing and either mailed to our agency or hand delivered by the protest deadline date. If mailed, the protest must be postmarked on or before the protest deadline date.

3. I sent in documentation with my protest. Why have I not heard from anyone? Taxpayer phone calls, walk-ins and formal ARB Hearings take priority during this time of year. Many times appraisers are unable to review documentation attached to a protest until a day or so before the ARB Hearing. However, if you attached documentation to your protest, then please call and ask to speak with an appraiser so they can pull your protest and review your documentation with you. If they are able to make an adjustment that you are in agreement with, there may be no need for your formal ARB Hearing.

4. I forgot to file a protest. Can I still get my value lowered? No. If a taxpayer does not file a timely protest, neither the appraiser nor the ARB can make a value adjustment to your property. You should follow up on your issue(s) after August 1. If you believe there are good cause reasons (i.e., hospitalization, a death in the family or other occurrence or event beyond your control) as to why you could not file a timely protest, then you should write the ARB, state the facts and document your reasons. The ARB will make a determination and respond back to you in writing. Forgetting to file a protest or not knowing the protest deadline is not considered reasonable cause to grant you a late protest. If you believe there is a clerical error or substantial error associated with your property value, then you should speak to an appraiser who will clarify if there are any remedies available to correct the clerical error or substantial value error.

C. Informal Review with Appraisal District Staff

1. Do I have to go to an ARB Hearing to settle my issue(s)? No. We encourage all taxpayers to try to resolve their issues with an appraiser prior to their formal ARB Hearing. Many times your protest can be resolved with a staff member of the Appraisal District in an informal manner without going to the ARB for a formal hearing. You should be prepared to present whatever documented evidence you have to convince the appraiser of your point of view. The Appraisal District has adopted a set of Standards of Documentation that details the type of data and information that you should present. You may talk to an appraiser up until the day before your hearing, if you have filed a protest. If you have not filed a protest, you may discuss the value until May 31 or thirty (30) days after you received your Notice of Appraised Value. The protest deadline is printed on the Notice of Appraised Value. If we are able to resolve your issue prior to the ARB Hearing, then there is no need for an ARB Hearing. However, if we are unable to resolve your issue(s), then an ARB Hearing is needed.

2. When should I come in to talk with an appraiser? You should try to talk with an appraiser at any time prior to your formal ARB Hearing and/or at least one day prior to your formal ARB Hearing. Also during the month of May, you can talk with an appraiser without a protest on file. However, after the protest deadline has passed, an appraiser cannot make an adjustment to your property, unless you have a timely filed protest and the ARB has not yet ruled on your account for the current tax year.

3. Do I need to make an appointment to see an appraiser informally? To meet with an appraiser, please come to our office and sign in at the front desk. If an appraiser is available, you will be seen in the order in which you signed in. If at the time of your arrival, there are a number of property owners already waiting, you may opt to wait until an appraiser is available or you may wish to make an appointment to meet with an appraiser the next business day. You may also call the Customer Service Department at (254) 752-9864 to schedule an appointment.

4. How long of a wait is there to see an appraiser? The average wait time is typically less than 30 minutes; however, during the protest deadline week, waits may exceed 30 minutes. During lunch time (11:00AM – 2:00PM) wait times may exceed 30 minutes due to the number of taxpayers who visit our office during this time and the staff having to go to lunch. Early mornings and late afternoons wait times are typically less than 30 minutes.

5. Can I negotiate a value over the phone? No, not typically. In order for an appraiser to make an adjustment, he/she needs to follow the ARB's Standards of Documentation (which is the same as adopted by the Appraisal District), which means he/she needs to support a value adjustment with documentation provided by the taxpayer.

D. Formal Hearing Before the ARB

1. What is a formal hearing before the ARB? If you are not able to resolve the protest informally with an appraiser, your protest will be heard by the Appraisal Review Board (ARB). The ARB is a group of citizens who are authorized to resolve disputes between Appraisal Districts and taxpayers.

A hearing before the ARB is conducted very much like a court case, although less formal. The ARB sets their procedures with guidelines from the State Comptroller's Office. Generally, ARB panels are three-member panels, but may be more. Typically, after formal introduction of the parties and the property involved, the ARB will hear evidence from the property owner and the Appraisal District and make a judgment based on the evidence presented. The entire hearing typically takes about 15 minutes and the property owner will know the ARB's recommendation before they leave the hearing. After a decision is made by the ARB panel and approved by a quorum of the entire Board, a written Notice of Final Order is sent by certified mail to you or your agent. This decision is binding for the current tax year unless you appeal to District Court, or apply for Arbitration if qualified.

2. Do I need to appear in person? You have three choices: 1) you can appear in person; 2) you can appoint someone else to appear for you by written authorization; or 3) you can file a notarized affidavit stating your facts and presentation by mail.

Having Someone Else Appear For You: You can authorize someone else to appear on your behalf. If the person is your spouse or a co-owner of the property, you do not need to do anything to authorize the person. To authorize a friend or a family member other than your spouse, you must provide written authorization for the person representing you, and be signed by you, the property owner. If you authorize someone besides a family member or friend (i.e., a Real Estate Agent), you must obtain a copy of the Appointment of Agent For Single-Family Residential Property Tax Matters form from the Appraisal District office, fill it out, sign and date the form and return it back to the Appraisal District. To authorize somebody who is paid for representing you, you must use a special Appointment of Agent form. This form is available from the Appraisal District. The person you select should be able to discuss the property from personal knowledge and should file the form as soon as possible. At the very latest, the person must bring the appropriate form to the ARB hearing. If the document is not signed, it will not be considered.

Notarized Affidavits: The affidavit and supporting documents must be received by the ARB before the scheduled hearing date. Delivering them to our office in person is best. If you mail them, it is a good idea to send them by certified mail with a return receipt requested. Be sure to mail them in plenty of time and be sure the address is correct. The affidavit must state that you swear or affirm that the information it contains is true. Be sure to clearly place in the affidavit or a cover letter, the property owner's name, address, account number, property description, and the date and time of the hearing, your signature, the Notary

acknowledgement and Notary signature. If an unsigned Affidavit is submitted, the ARB will determine whether or not they will hear the case.

3. What type of information or documentation do I need to bring to the ARB hearing? The ARB and the Appraisal District have both adopted a set of Standards of Documentation that a property owner and/or agent must bring to an ARB protest hearing or to an informal review with an Appraisal District appraiser. The following outlines the required documentation for residential real estate, commercial real estate, and business personal property.

4. Where can I obtain hearing information and data? If you have filed a written protest on your property, you will receive a Hearing Notice Packet via the US Postal Service, notifying you of the date, time and location of your hearing. If you wish to discuss issues regarding your scheduled protest hearing, or If you have not filed a written protest, you may contact the Customer Service Department for more information at (254) 752-9864.

5. What form of documentation will the ARB accept for the hearing? Please see *Standards of Documentation*, found below.

By law, a copy of all evidence submitted to the ARB must be retained. Therefore, the ARB will not accept evidence presented on DVD, CD-ROM, memory cards, PCs, PDAs, video recorders, projectors, digital cameras, cell phones or any other medium that cannot be retained and copied for permanent record.

STANDARDS OF DOCUMENTATION

Residential Real Estate:

You should provide documentation that supports your market value position. If you have recently bought your home, then you should provide a copy of your closing statement and/or fee appraisal if one was done for financing purposes. If you have not recently purchased your home, you should try to provide sale comparables, broker's opinion of value, and/or any sales information that you feel supports your position. If your property has any conditional problems and/or repair issues, you should provide pictures and/or professional repair estimates of the problem areas. If you have had a recent fee appraisal undertaken, this information should be provided as well.

SALE OF SUBJECT PROPERTY: A signed and dated closing statement is required. The closing statement will include a description of the property being transferred. A copy of the sales contract and the volume and page number of the deed filing will be required in some cases. Interior and exterior photographs of your property are also good forms of evidence.

SALES OF COMPARABLE PROPERTIES: Sales of comparable properties with photographs should include the following information, if available: 1) property address; 2) sales date/sale price; 3) grantor/grantee; 4) volume and page number; 5) financing terms/source/confirmed by; and 6) appraisal of subject property, date and reason for sale.

PROOF OF PHYSICAL, FUNCTIONAL OR ECONOMIC OBSOLESCENCE: This type of information can be documented in a variety of ways. The best types of documents are usually estimates for repairs from contractors and photographs of physical problems. All documentation should be signed and attested. This means you must furnish "documented" evidence of your property's needs.

Commercial Real Estate:

SALE OF SUBJECT PROPERTY: Closing statement or sales contract, signed and dated, including a description of the property being transferred and volume and page, if sold during the last 3 years. Basis of sale: Was sale based on actual income and expense data, or Pro forma income and expense data, etc? Appraisal: If an appraisal was made for any purpose, submit a complete copy of the appraisal report. Other forms of information can include but are not limited to: • Sales Contract • Lease Information • Insurance Coverage • Photographs of the Property • Engineers Report • Evidence of Damage or Defects • Comparable Sales of Similar Properties • Rental Income & Expense Information • Cost of Construction (*if less than 2 yrs*) • Recent Offers to Purchase Your Property •

INCOME APPROACH: Previous year rent roll, rent summary and income statement (typically 3 years of data). Documentation of lease offering rates, lease concessions, effective lease rates and current and historical occupancy, as of January 1 of the current year.

COST APPROACH: Construction contract(s), signed and dated, including a detailed description of the work to be performed. Certified A.I.A, Document G702, or equivalent, with detail. Documentation must reflect all hard and soft costs. IRS records may be required.

MARKET APPROACH: Independent Fee Appraisal: Complete copy of the appraisal report with confirmed sales and photographs of comparable properties. The detail should include: 1) property description; 2) location; 3) land area/building area; 4) year built; 5) grantor/grantee; 6) date of contract/volume and page; 7) sale price; 8) financing terms; 9) basis of sale; and 10) source/confirmed by.

Business Personal Property:

The Appraisal District or the ARB must have documented evidence on which to make a ruling in all Business Personal Property cases appearing before them. Normally the forms of relevant documents in order of importance are: 1) balance sheets; 2) inventory controls, accounting records, journals, ledgers showing acquisitions by year of purchase; 3) CPA statements of costs; 4) leases pertaining to the property in question; 5) a statement of general accounting policy and procedures, especially concerning the capitalization and expense policy; and 6) the basis of depreciation. The statement should also address inventory methods and whether physical inventory equals book inventory. Personal property includes: •Furniture • Fixtures • Equipment (office & shop) •Tools • Machinery •Computers • Copiers • Motor Vehicles (make, model & year) • Aircraft • Inventory held for sale and/or consignment • Raw Materials • Goods in Process • Finished goods (and/or those awaiting sale or distribution) • Other types of information include: •Bill of Sale or Cancelled Lease of the Business • IRS filings • Leasehold items •Utility Bills showing date of cancellation of service

6. Can I reschedule my ARB hearing? ARB hearings, not represented by a tax consultant, may be rescheduled once without demonstrating reasonable cause. The ARB will also reschedule your ARB Hearing for the following reasons: • Active military duty •Hospitalization or under doctor's care •Death in the immediate family •Judicial or Legislative service or a pending court hearing •Failure to receive administrative due process •Other matters of Reasonable Cause as determined by the ARB. Please note all ARB Hearing reschedule requests must be properly documented, filed timely, and submitted in writing to the ARB at PO Box 2297, Waco, Texas 76703-2297.

Family vacations, business conflicts, needing more time to prepare for your hearing, etc., may not be considered Reasonable Cause to reschedule your ARB Hearing. Alternatives to being rescheduled are: •Have someone come to the hearing in your place by providing them with written authorization •Submit your documentation by mail or in person prior to your ARB scheduled hearing by providing the Appraisal District with a written and notarized affidavit. If you are not able to attend your hearing in person, you may authorize an agent or other representative to represent you, or you may submit a signed and notarized affidavit. You May: •Request an earlier ARB Hearing if ARB Hearing slots are available. •Try to resolve your issue informally with an appraiser prior to your scheduled ARB Hearing.

7. Can I cancel my ARB Hearing? If you no longer have an issue and want to withdraw your protest, please mail it to the address located at the bottom of your Appraisal Notice and provide your 1) name, 2), property address, 3) Property ID number {the six digit number found at the upper right hand corner of your hearing notice} and 4) date of the scheduled hearing.

8. What happens if I do not appear at my scheduled hearing? If you do not appear in person at the time of your scheduled hearing, or no other authorized representative or agent shows up to present your protest issues, or you do not submit a signed, notarized affidavit, your protest will be dismissed.

E. District Court/Binding Arbitration

1. Did I need to file in District Court or is there another avenue that I can pursue? After the ARB rules on your protest, the ARB must send you or your agent a written *Notice of Final Order* by certified mail. You have a right to appeal this order to the district court. As an alternative to filing an appeal to the district court, you may appeal this order through binding arbitration if your protest concerned the appraised or market value of real property and, (1) the appraised or market value, as applicable, of the property as determined by the order is \$1 million or less; and, (2) the appeal does not involve any matter in dispute other than the determination of the appraised or market value of the property.

If you want to appeal the ARB order to district court, you should consult an attorney. Within 45 days of the date that you receive the ARB's Order, you must either file a petition with the district court or you must file a request for binding arbitration with the appraisal district for which the Order is issued. If you appeal to district court, you must pay the amount of taxes not in dispute or the total amount of taxes due on the property under the ARB's order, whichever is less, before taxes for the year become delinquent. If you seek binding arbitration, you must pay the amount of taxes not in dispute under this order before taxes for the year become delinquent. You can request additional information from the Customer Service Department by calling (254) 752-9864, or by visiting our office located at 315 South 26th Street, Waco, Texas.

F. Other Common Questions

1. What are your typical hours of operation? The Appraisal District is open from 8:00 am to 5:00 pm, Monday through Friday.

2. Why did I not get an appraisal notice? The Appraisal District is only required to send an appraisal notice if: (1) the value has changed, or (2) if the ownership has changed, or (3) if a rendition was filed. Assuming your property did not meet these criteria, then you would not have been mailed an appraisal notice; however, you can still file a written protest for the current tax year. All protests must be postmarked and/or delivered to our agency on or before May 31st. *If the May 31st deadline falls on a weekend or recognized holiday, then the deadline changes to the next business day.

3. I am over 65 years of age. Are my taxes frozen? You may receive a "tax ceiling" for your total school taxes; that is, the school taxes on your home cannot increase as long as you own and live in that home. The tax ceiling is set at the amount you pay in the year that you qualify for the Over-65 homeowner exemption. Other taxing units may adopt a tax ceiling. Please contact the Appraisal District if you have questions concerning this issue. Tax ceilings can go up if you significantly improve your home (other than by ordinary repairs and maintenance). For example, if you add a swimming pool, a garage, a storage building, a room to your home, or significantly remodel your home, your tax ceiling can rise. It will also change if you move to a new home.

4. You raised my value more than 10%. How can you? I thought it was limited. The Texas Property Tax Code states that a residential homestead is limited to a 10% increase. Also, keep in mind: Limitations take affect one year after you receive your homestead exemption. This means anyone who purchased a property after January 1, during 2008 would not be eligible for a limitation in 2009 as they are not eligible for homestead exemption until January 1, 2009. Your homestead exemption must be in place for a period of one year to be eligible. Rental properties and/or properties that do not have a homestead exemption are not eligible for the limitation amount.

Limitations do not apply to new improvements added in that tax year such as pools, room additions, any new construction, etc. ●Limitations are removed when a property changes ownership. ●Limitations will be shown on the Notice of Appraised Value as "Capped Value". ●All granted exemptions are subtracted from the Capped Value instead of the Market Value ●Capped Value minus applicable exemptions = (equals) taxable value.

If a property qualifies for a Capped Value, the District will also maintain a Market Value as well. If you disagree with the Market Value but are in agreement with the Capped Value, you should still protest the Market Value. The Capped Value will recalculate at 10% per year until it eventually equals the Market Value of the property.



5. How do I get sales information? You should be able to get sales information from real estate agents that sell property in your area. Also, the Appraisal District will provide you sales information used in the valuation of your home if you have filed a protest. Effective June 15, 2007, **House Bill 2188** adds Section 552.148 to the Government Code to except certain property tax appraisal information received by the Comptroller or an appraisal district from a private entity, including real property sales prices, descriptions, and characteristics, from disclosure under the state's public information law. The bill provides that the exception from disclosure does not apply to a request by a property owner, the owner's agent, or a school district in relation to a protest hearing or to a request by a property owner, the owner's agent, or a school district in relation to a protest of a Comptroller's determination of property values.

6. Why is my residential property in the Commercial property file? Your residential property may be located in an area that has more of a commercial (including retail, office, or industrial) influence than residential. This often occurs in areas where smaller businesses use converted residences to accommodate their neighborhood friendly business. These businesses are likely to be law offices, medical offices, beauty salons, art galleries, flower shops, antique stores, and restaurants.

7. How do you justify an increase in my commercial property? Your commercial property can increase due to its location, demand, and increasing rental rates of similar properties in the subject market area. This can occur without having your property rehabilitated or remodeled. Your commercial property can increase due to a rapid increase in population in your area. This will likely create more demand for commercial space that leads to better rents.

8. How does my value increase when other properties are decreasing in value? Property values in general or county-wide may not represent your specific market area or neighborhood. The average sale price or rental rate per unit in your area may exceed the average price for the entire county. Properties that are located in these areas are likely more desirable and have a higher rate of occupancy or absorption, which leads to better rents and sale prices.

9. What is a statement of authenticity? For all Business Personal Property properties, documentation submitted must include a statement of authenticity. This statement identifies the documentation provided and certifies it to be true and accurate to the best of the property owner's knowledge and must be signed by the property owner. This is especially for business personal property books and records. If the information is received from a CPA, the license number must be provided.

10. Are lessees allowed to protest their values? A person leasing tangible personal property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the Appraisal Review Board a determination of the appraised value of the property if the property owner does not file a protest relating to the property. A person bringing the protest is considered the owner of the property for purposes of the protest. The Appraisal Review Board shall deliver a copy of any notice relating to the protest and of the order determining the protest to the owner of the property and the person bringing the protest. The property owner shall timely send to the person leasing the property a copy of any notice of the property's reappraisal received by the property owner. Failure of the owner to send a copy of the notice to the person leasing the property does not affect the time within which a person leasing the property may protest the appraised value. The party initiating the protest must file a written notice of the protest with the Appraisal Review Board by the protest deadline. **The property owner, not the lessee, must initiate any corrections to the appraisal roll.**

11. Why am I being notified for properties with values under \$500? A business is entitled to an exemption from taxation if the business personal property account has a taxable value of less than \$500. Business Personal Property is the tangible personal property owned that is held or used for the production of income. The exemptions provided applies to each separate taxing unit in which a person holds or uses tangible personal property for the production of income. All property in each taxing unit is aggregated to determine taxable value.

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