

PROTEST AND APPEAL TIMELINES

Timely Filed Protests (April 1- May 15) PTC 41.44 (a)

You have until May 15 or 30 days from the date the appraisal district notice is delivered — whichever date is later. The appraisal notice is considered delivered when deposited in the mail. If you purchase your property between January 1 and the deadline you may file a protest, otherwise you may only proceed if a timely protest was filed by the January 1 owner (PTC 41.412 (b)).

Late Filed Protests (May 15 – July 17) PTC 41.44 (b)

If you missed the deadline for good cause you may file a protest along with a letter to the Appraisal Review Board (“ARB”) explaining your reason for missing the deadline. The protest must be received the day prior to the ARB approving the records, which must be approved no later than July 20 and are normally approved on July 18th.

Protest for failure to deliver notice (May 15 – January 31) PTC 41.411

You may protest failure to deliver a notice that the appraisal district or ARB was **required** to send you. You must file this protest **and** pay your taxes before the delinquency date.

- The district is required to send a notice if the value, ownership, or exemptions were changed from the previous year.
- Failure to receive notice is not the same as failure to send. State law considers mail delivered when deposited in the mail.

Motions To Change The Roll

PTC 25.25 (d) 1/3 Over Appraised or Homesteads 1/4 Over Appraised (July 31 – January 31)

After July 25th you may file a motion for correction that the appraisal district appraised your property at least one-third higher than its market value. You must file this motion before the delinquency date (typically February 1), and you must pay your taxes before the delinquency date. You may not receive a hearing for this reason if the property was subject to an earlier protest for the year.

PTC 25.25 (c1-4) Correction (within 5 years)

You may file a motion for the correction of a clerical error, multiple appraisals, the inclusion of property that did not exist in the form or at the location described in the appraisal roll, or an error of ownership. This type of late hearing may include the five previous tax years.

- A clerical error is not a mistake in judgement or reasoning but in transcription or data entry. A difference of opinion as to the value of the property does not qualify as a clerical error.
- The taxes must have been paid before the delinquency date.

Arbitration (within 60 days of Board Order) PTC 41A.03 (a)

To qualify for binding arbitration, a property owner must file a Form AP-219, Request for Binding Arbitration, together with the required deposit payable to the Comptroller's office, with the appraisal district within 60 days of receiving an ARB order of determination.

Lawsuit (within 60 days of Board Order) PTC 42.21 (a)

Within 60 days of receiving the ARB's written order of determination, you must file a petition for review with the district court. Before filing a petition, you should consult with an attorney.

After deadlines have passed there are limited remedies available to taxpayers and the ARB must determine if they will consider any appeal brought to them.