



**PROPERTY TAX – NOTICE OF PROTEST**

Appraisal district name <b>HOUSTON COUNTY APPRAISAL DISTRICT</b>	Phone (Area code and number) <b>936-544-9655</b>
---	---

Address <b>PO BOX 112 - CROCKETT, TX 75835</b>	<b>936-544-8213 (FAX)</b>
---	---------------------------

**INSTRUCTIONS:** If you want the appraisal review board to hear and decide your case, you must file a written notice of protest with the appraisal review board (ARB) for the appraisal district that took the action you want to protest. If you are leasing the property subject to the protest, you must have a contract requiring you to pay the property taxes on the property.

**FILING DEADLINES:** The usual deadline for filing your notice (*having it postmarked if you mail it*) is midnight, May 31.

- A different deadline will apply to you if:
- your notice of appraised value was delivered to you after May 2;
  - your protest concerns a change in the use of agricultural, open-space or timber land;
  - the ARB made a change to the appraisal records that adversely affects you and you received notice of the change;
  - the appraisal district or the ARB was required by law to send you notice about a property and did not; or
  - you had good cause for missing the May 31 protest filing deadline.

Contact the appraisal district for your specific protest filing deadline. The ARB will determine if good cause exists for missing a deadline. Good cause means that something beyond your control, such as a medical emergency, prevented you from meeting the deadline.

**WEEKENDS, HOLIDAYS:** If your deadline falls on a Saturday, Sunday or other legal holiday, it is postponed until midnight of the next working day.

<b>Step 1: Owner's or lessee's name and address</b>	Owner's or lessee's first name and initial	Last name
	Owner's or lessee's present mailing address ( <i>number and street</i> )	
	City, town or post office, state, ZIP code	Phone ( <i>area code and number</i> )

<b>Step 2: Describe property under protest</b>	Give street address and city if different from above, or legal description if no street address
	<hr/> <hr/> <hr/>
	Appraisal district account number ( <i>optional</i> )
Mobile homes: ( <i>Give make, model and identification number</i> )	

<b>Step 3: Check reasons for your protest</b>	<input type="checkbox"/> Value is over market value.	<input type="checkbox"/> Exemption was denied, modified or cancelled.
	<input type="checkbox"/> Value is unequal compared with other properties.	<input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timber land.
	<input type="checkbox"/> Property should not be taxed in _____ <i>(name of taxing unit)</i>	<input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled.
	<input type="checkbox"/> Failure to send required notice. _____ <i>(type)</i>	<input type="checkbox"/> Owner's name is incorrect.
	<input type="checkbox"/> Other: _____	<input type="checkbox"/> Property description is incorrect.
		<input type="checkbox"/> Property should not be taxed in this appraisal district or in one or more taxing units.

<b>Step 4: Give facts that may help resolve your case (continue on additional page if needed)</b>	<hr/> <hr/>
	What do you think your property's value is? ( <i>Optional</i> ) \$ _____

<b>Step 5: Check to receive ARB hearing procedures</b>	I want the ARB to send me a copy of its hearing procedures.
	<input type="checkbox"/> Yes <input type="checkbox"/> No* * If your protest goes to a hearing, you will automatically receive a copy of the ARB's hearing procedures.

<b>Step 6: Sign the application</b>	Signature	Date
	sign here	



## PROPERTY TAX PROTEST AND APPEAL PROCEDURES

The law gives property owners the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- \* the market or special appraised value placed on your property
- \* the unequal appraisal of your property
- \* the inclusion of your property on the appraisal roll
- \* any exemptions that may apply to you
- \* the qualification for an agricultural or timber appraisal
- \* the taxable status of your property
- \* the local governments which could be taxing your property
- \* the ownership of property
- \* the change of use of land receiving special appraisal
- \* any action taken by the chief appraiser, appraisal district or appraisal review board that applies to and adversely affected you.

### Informal Review

You may discuss your values with staff at HCAD  
1512 B East Loop 304, Crockett, TX 75835  
Phone (936) 544-9655

### Review by the Appraisal Review Board

If you can't resolve your problem informally with the appraisal district staff, you may have your case heard by the Appraisal Review Board (ARB)

The ARB is an independent board of citizens that reviews problems with appraisals or other concerns listed above. It has the power to order the appraisal district to make the necessary changes to solve problems. If you file a written request for an ARB hearing (called a notice of protest) before the deadline, the ARB will set your case for a hearing. You'll receive written notice of the time, date and place of the hearing. If necessary, you may request a hearing in the evening, Saturday, or Sunday. Prior to your hearing, you may ask to review the evidence the appraisal district will use to uphold their determination. The appraisal district may ask you for a copy of the evidence you plan to present. The hearing will be informal. You or a designated agent may appear in person to present evidence or you may send notarized evidence for the ARB to review at your hearing. The appraisal district representative will present evidence about your case. You may cross-examine the appraisal district representative. The ARB will make its decision based on the evidence presented. The appraisal district has the burden of establishing the property's value by a preponderance of the evidence presented. You can get a copy of a protest form from the appraisal district office at:

**Houston County Appraisal District**  
1512 B East Loop 304 - Crockett, TX 75835

**Note:** You shouldn't try to contact ARB members outside of the hearing. The law requires ARB members to sign an affidavit saying that they haven't talked about your case before the ARB hears it.

### Review by the District Court

After it decides your case, the ARB must send you a copy of its order by certified mail. If you're not satisfied with the decision, you have the right to appeal to district court. If you choose to go to court, you must start the process by filing a petition within 45 days of the date you received the ARB's order.

### Tax Payment

If you appeal and your case is pending, you must pay the lesser of the amount of taxes due on the portion of the taxable value not in dispute or the amount of taxes due on the property under the order from which the appeal is taken.

### Deadline for Filing Protests with the ARB\*

#### Usual Deadline

On or before May 31, (or 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed if you miss the usual deadline for good cause. Good cause is some reason beyond your control, like a medical emergency. The ARB decides whether you have good cause.

Late protests are due the day before the appraisal review board approves records for the year. Contact your appraisal district for more information.

#### Special Deadlines

For change of use (the appraisal district informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is before the 30th day after the notice of determination was mailed to you.

For ARB changes (the ARB has informed you of a change that increases your tax liability and the change didn't result from a protest you filed), the deadline is before the 30th day after the notice of the determination was mailed to you.

For omitted property (the appraisal district sends a notice that your property escaped taxation in a prior year) the deadline is before the 30th day after the notice of appraised value was mailed to you.

If you believe the appraisal district or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually February 1). The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

\* The deadline is postponed to the next business day if it falls on a weekend or holiday.

### More Information

You can get more information by contacting your appraisal district at Houston County Appraisal District - 1512 B East Loop 304, Crockett, TX 75835, (936) 544-9655. You also can get a pamphlet describing how to prepare a protest from the appraisal district or from the State Comptroller's Property Tax Division at P.O. Box 13528, Austin, TX 78711-3528.