

Property Owners Can Protest Property Appraisal Values at the Briscoe County Appraisal District

Property owners who disagree with the Briscoe County Appraisal District's appraisal of their property for local taxes or for any other action that adversely affects them may protest their property value to the appraisal district's Appraisal Review Board (ARB).

A property owner must file a written notice of protest before May 1 for a single-family residence with a homestead exemption; before June 1 for other property types; or within 30 days after the appraisal district mails the taxpayer a notice of appraised value, whichever is later for your property type. The ARB will begin hearing taxpayer protests in July 2024.

After the ARB completes its hearings and approves final property tax appeals, taxing units will use these appraisals to set 2024 property tax rates.

The ARB is a group of citizens who live in the appraisal district and are appointed by the appraisal district's board of directors. Property owners may protest any of the following issues to the ARB:

- The appraised or market value of the property;
- Unequal appraisal of the taxpayer's property
- Inclusion of the property on the appraisal records;
- Denial of a partial exemption, such as a homestead exemption;
- Denial of special appraisals, such as agricultural or timber productivity appraisal;
- Determination that agricultural or timber land has had a change of use and it subject to a rollback tax;
- Identification of the taxing unit or units in which the property is located;
- Determination that the taxpayer is the owner of the property; or
- Any other action of the appraisal office or ARB that adversely affects the owner.

The ARB schedules a hearing and sends the protesting property owner written notice of the date, time and place of the hearing. The law contains specific timelines and procedures for both the owner and the ARB throughout the appraisal protest process. These are detailed in the state Comptroller's publication, Property Taxpayer Remedies. Copies are available from the Briscoe County Appraisal District. The publication is also available on the Comptroller's website at www.window.state.tx.us/taxinfo/proptax.

Property Tax Protest and Appeal Procedures

Request an informal review

For and informal review of the property owner's property, contact the Briscoe County Appraisal District at 415 Main Street or call 806-823-2161.

Review by the Appraisal Review Board

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

The ARB has the power to order the CAD 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 a 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 CAD plans to introduce at the hearing to establish any matter at issue. The law provides that before a hearing on a protest or immediately after the hearing begins, you or your agent and the CAD shall each provide the other with a copy of any written material intended to be offered or submitted to the ARB hearing. To the greatest extent practicable, the hearing will be informal. You or a designated agent may appear in person to present evidence or you may send a notarized evidence for the ARB to review at your hearing. The CAD representative will present evidence about your case. You may cross-examine the CAD representative. The ARB will make its decision based on the evidence presented. In most cases, the CAD has the burden of establishing the property's value by a preponderance of the evidence presented. In certain protests where the owner has submitted an independent appraisal before the hearing, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You can get a copy of the protest form from the Briscoe County Appraisal District at 415 Main Street, Silverton, Texas 79257, or by calling 806-823-2161.

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

Review by the District Court, Arbitrator, or SOAH

After it decided 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. If you choose to go to court, you must start the process by filing a petition within 60 days of the date you received the ARB's order. In certain cases, as an alternative to filing an appeal in district court, you may file, not later than the 45th day after you receive notice of the ARB order, a request for binding arbitration with the county appraisal district. In certain cases, origination in certain counties, as an alternative to filing an appeal in district court, you may appeal to the State Office of Administrative Hearings (SOAH). An appeal to SOAH is initiated by, not later than the 30th day after you receive notice of the ARB's order, filing with the chief appraiser of the county appraisal district a notice of appeal. Appeals to District Court, Binding Arbitration, or SOAH all require payment of certain fees or deposits.

Tax Payment

You must pay either 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.

More Information

You can get more information by contacting the Briscoe County Appraisal District at 415 Main Street, Silverton TX 79257 or by calling 806-823-2161. You can also get a pamphlet describing how to prepare a protest from the Comptroller's website.