

## **Loving County Appraisal District (LCAD) Frequently Asked Questions Protesting Value**

### **What am I entitled to protest?**

A property owner is entitled to protest the following actions:

1. determination of the appraised value of the owner's property or; in the case of land valued under a special appraisal, such as open space or 1-d-1, determination of its appraised or market value;
2. unequal appraisal of the owner's property;
3. inclusion of the owner's property in the appraisal records;
4. denial in whole or in part of a partial exemption;
5. determination that the owner's land does not qualify for special appraisal, such as open space or 1-d-1;
6. denial, modification or assessment rating of a property qualified for a temporary exemption to damage by disaster;
7. identification of the taxing units in which the owner's property is taxable;
8. determination that the property owner is the owner of the property;
9. determination that a change in use of land appraised under special valuation has occurred; or
10. any other action of the chief appraiser, appraisal district, or appraisal review board (ARB) that applies to and adversely affects the property owner.

### **How do I protest?**

To protest a taxpayer must notify the appraisal district by the deadline shown on the Notice of Appraised Value. The deadline to file your protest is May 31 or 30 days from the Notice of Appraised Value whichever is later. If you did not receive a Notice of Appraised Value, you may still file a protest. A link to the Texas Comptroller protest form is available on our website or you may contact our office for a copy. In lieu of the protest form you may submit a letter. The letter must identify the protesting property owner, identify the property that is subject to the protest, and indicate in the letter an apparent dissatisfaction with some determination of the appraisal district.

You may meet with an appraiser, by phone or in person, to discuss your protested matter. If you and the appraiser agree on a resolution to your protest you will not have to appear before the ARB. If you and the appraiser cannot agree on a resolution to your protest you will be required to appear at the scheduled hearing and present your case to the ARB.

### **How will I be notified of my hearing?**

The ARB must notify you 15 days before your hearing of the date, time, and place of the hearing. At least 14 days before the hearing, the appraisal district must send you a copy of *Property Taxpayer Remedies*; a copy of the ARB procedures; and a statement of your right to inspect and obtain a copy of data, schedules, formulas, and any other information that the district plans to introduce at the hearing. You may require the ARB to deliver the notice of hearing by certified mail or email if you request it in your notice of protest.

### **How should I prepare for my hearing?**

You should gather evidence which supports your view of the value of your property. This would include sales of comparable homes, purchase price of your home, photographs of your home showing conditions such as cracks, water damaged, and so forth. Your presentation should be direct, concise and honest. Stick to the facts and avoid discussing issues that do not have anything to do with the value of your property such as tax rates and the percent increase from one year to the next.

### **Do I need to appear in person?**

You have four options: 1) you can appear in person; 2) you can appoint someone else to appear for you; 3) you can schedule a telephone conference call; or 4) you can file an affidavit stating your facts by mail.

### **What is the Appraisal Review Board (ARB)?**

The ARB is a group of private citizens authorized by state law to resolve disputes between taxpayers and the appraisal districts. An ARB is established for each appraisal district in the State of Texas. ARB members are appointed by the local administrative judge for two-year terms. Although the ARB is funded by the appraisal district, it is a separate authoritative body. No employees or officers of the appraisal district or employees of the taxing units it serves may be a member of the ARB. The ARB must meet certain qualifications in order to serve. The ARB determines taxpayer protests and taxing unit challenges. The ARB's decisions are binding only for the year in question. The ARB establishes Procedures and Rules that govern its operations.

### **Can anyone attend an ARB hearing?**

Most ARB hearings are open to the public. The chief appraiser and property owner may agree to a closed hearing in order to submit evidence that is confidential in nature.