

Frequently Asked Questions

How do I protest my appraised value?

The appraisal district has protest forms available but you need not use one. A notice of protest is sufficient if it identifies the owner, the property that is the subject of the protest and indicates that you are dissatisfied with a decision of the appraisal district. For your convenience, a protest form is included on the reverse side of your notice of appraised value or may be downloaded from our website.

What is the deadline for filing a protest?

You should file your written protest by May 31 or no later than 30 days after the appraisal district mailed you a notice of appraised value, whichever is later.

Can I file a protest after my deadline?

If you file a protest before the ARB approves the appraisal records, you are entitled to a hearing only if the board decides that you had good reason for failing to meet the deadline.

If your protest is late because the chief appraiser or ARB failed to mail a required notice of appraised value or denial of exemption or agricultural appraisal, you may file your protest any time before the taxes become delinquent.

In some limited cases, you may file with the ARB to correct an error even after these deadlines. Contact your appraisal district if you have questions regarding clerical errors, substantial value errors, double taxing or other possible errors.

What is an ARB?

An Appraisal Review Board (ARB) is a group of citizens, appointed by the appraisal districts board of directors, authorized to resolve disputes between taxpayers and the appraisal district. The ARB is a separate body from the Upshur County Appraisal District and has no role on the day-to-day operations of the appraisal district; however, in resolving protests and/or challenges, the ARB can order the chief appraiser to change a value or correct the appraisal records.

When will I get my hearing?

The ARB will start hearings on or about June 1. Fifteen days prior to your formal hearing you will receive a letter from the ARB notifying you of the date, time and place of your hearing. The ARB for the Upshur County Appraisal District meets at the appraisal district offices in meeting rooms that have been designated for their use.

How do I prepare for a protest hearing?

You will receive a copy of the Texas Comptrollers *Texas Property Taxes: Taxpayer Rights, Remedies and Responsibilities* pamphlet with your notice of protest hearing letter. This pamphlet offers advice on how to prepare for an ARB Hearing. In addition, you will receive a copy of the ARB Formal Hearing Procedures which will explain the procedures to be used in a hearing.

The appraisal district website is one resource you may use in preparing for your hearing, in addition you may visit the appraisal district offices to inspect and obtain copies of the data, schedules, formulas and any other information the chief appraiser plans to introduce at your hearing. If you

request copies of the information the cost may not exceed \$15 per residential property protested or \$25 per commercial property.

Go prepared to your hearing and take anything that will help you make your case. If your protest is that you recently purchased your home and the appraisal district has it valued higher than your purchase price, bring in copies of your signed Settlement Statement. If your protest is that the condition of your home affects the value, such as you have a cracked slab or need a new roof, bring photos, engineering reports or written estimates to repair deficiencies.

Be on time and prepared for your hearing

Stick to the facts of your presentation

Keep it simple and well organized

Stress key facts and figures

Provide the ARB with facts and not with emotional arguments

Do I have to attend the formal ARB hearing in order to resolve my protest?

No, you may be able to resolve your protest informally with an appraiser prior to attending the formal hearing with the ARB. You should bring the appropriate documentation to the informal meeting so that it may be reviewed. You may need to bring in a copy of your closing statement, fee appraisal or other related documents if you have recently purchased your home. Depending upon your situation, you may want to provide sales and comparables, repair estimates, and/or photographs. If you are unable to resolve your protest informally, you will need to attend the formal hearing with the ARB.