LATE PROTEST

Under specific situations, you may protest after the deadline for filing a protest has passed.

* You may protest failure to receive a notice that the appraisal district or ARB was required to send you. You must file this protest before the delinquency date and you must not allow your taxes to go delinquent.
* You may file a motion for correction that the appraisal district appraised your residence homestead property at least one-fourth higher than its market value. You must file this motion before the delinquency date, and you must not allow your taxes to go delinquent. You may not receive a hearing for this reason if the property was subject to an earlier protest for the year.
* You may file a motion for the correction that the appraisal district appraised your non-residence homestead property at least one-third higher than its market value. You must file this motion before the delinquency date, and you must not allow your taxes to go delinquent. You may not receive a hearing for this reason if the property was subject to an earlier protest for the year.
* You may file a motion for the correction of a clerical error, multiple appraisals, including property on the appraisal roll that should not have been included, or an error of ownership. This type of late hearing may include the current year and the five previous tax years.
* You may ask the chief appraiser to agree to do a joint motion to correct. If both the chief appraiser and you are in agreement on the late change, then the ARB will approve the change.

If the ARB rules in your favor, it will instruct the chief appraiser to notify the taxing units about the change. If you paid the taxes, the taxing units will send you any refund resulting from the change on the appraisal roll for your property.

ARB HEARINGS

The ARB must send you notice of the date, time, place and subject matter of your hearing at least 15 days in advance of the hearing. At least 14 days prior to the hearing, the appraisal district must send you the Comptroller's [*Property Taxpayer Remedies* (PDF)](https://comptroller.texas.gov/taxes/property-tax/docs/96-295.pdf), the ARB hearing procedures and a statement to inform you that you can request copies of the information the appraisal district will use at the hearing. These items and the notice of hearing are often sent together.

You can appear at the ARB hearing in person, by telephone conference call, by affidavit or through an agent. You may exchange evidence using a small electronic device or provide hard copies. The ARB hearing procedures will give you details regarding the electronic devices accepted, how many hard copies to provide and other details related to your hearing. You should become thoroughly familiar with the ARB procedures and adhere to them.

Be on time for your hearing and be prepared. ARBs try to conduct hearings as informally as possible, but they should be treated with the respect you would have for a court proceeding. Confirm the date, time and place of your hearing and arrive on time, or earlier if possible.

You, or your designated agent, and the appraisal district representative will both have an opportunity to present evidence, examine witnesses and state an opinion of the property value (if applicable). You may elect whether to present evidence first or after the appraisal district representative presents evidence.

Take anything that will help make your case. It is up to you to have what you need to prove your case. You cannot go to the hearing and just say the appraisal district is wrong. You should gather all information about your property that may be relevant in considering the true value of your home such as:

* Photographs of property (yours and comparables)
* Receipts or estimates for repairs
* Sales price documentation, such as listings, closing statements and other information
* Calculations of median level of appraisal, if equal and uniform appraisal is protested
* Affidavits, if needed
* Newspaper articles
* Architectural drawings or blueprints
* Engineering reports
* Property surveys
* Deed records

Part of your hearing involves evidence and another part involves arguing your case. Arguing means presenting your case by a clear and concise presentation of your evidence. Do not get personal. You may feel that your taxes are too high, but neither the ARB nor the appraisal district set your taxes. While the ARB can consider the effect of general economic and environmental factors may have on your property value, it cannot take into account your personal economic situation. Emotional arguments or wishful thinking will not get you anywhere with the ARB, whose job is to certify the value on your home based on what the market dictates.

ARBITRATION APPEALS

As an alternative to filing an appeal to district court, you may have the right to appeal through binding arbitration. Binding arbitration is available for market or appraised value determinations by ARBs. Unequal appraisal determinations may also be the subject of a request for binding arbitration.

Binding arbitration is available only if your property is:

* a residential homestead, regardless of value; or
* a property with an appraised value of $5 million or less.

To appeal an ARB order to binding arbitration, you must file a request for binding arbitration **with the appraisal district** not later than the 60th day after receiving notice of the order. To apply for binding arbitration, you must complete the Comptroller's request form and submit it with your deposit in the required amount based on the ARB's determination of the property value and property type. You must make your deposit by money order or cashier's check, payable to the Texas Comptroller of Public Accounts. Although your deposit is made payable to the Comptroller's office, you must file it, along with your application, in the appraisal district in which the ARB order was issued. The appraisal district will complete the application and forward your request and deposit to the Comptroller's office.

After receiving your request from the appraisal district, the Comptroller's office will review the request and, if approved, assign an arbitrator to the case. You may request an arbitrator that resides in the county where the property is located. If no arbitrators are available in that county, another arbitrator will be randomly assigned. You cannot request a specific arbitrator by name. The appointed arbitrator will schedule an arbitration hearing. The arbitrator will issue a decision concerning your property's value within 20 days of the hearing.

If the arbitrator's decision is closer to the value you claim to be correct, the appraisal district will pay the arbitrator's fee and the Comptroller's office will refund your deposit, less $50 that the law requires our office to retain to cover administrative costs.

If the arbitrator's decision is closer to the value determined by the ARB, or equal to half of the difference between your value and the ARB's value, then the arbitrator's fee is paid from your deposit. The Comptroller's office will retain $50 to cover administrative costs. After the arbitrator's fee is paid, any balance will be refunded to you.

If you request binding arbitration, the amount of taxes that are not in dispute must be paid before the delinquency date.