



Brockway Realty, LLC
Protesting Your Property Tax Value
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Homeowners can receive substantial savings on their property taxes if they are well informed with the protest process.

The following provides valuable insight and comes to us from Clint Terrell, of Mattox Terrell & Associates, Inc. located at 1614 Ave B in Katy, TX 77493. Clint or any of his protest group can be reached at 281 391 1001 or clintt@mattoxtterrell.com.

First you need to decide if you will represent yourself or hire a Licensed Tax Consultant or Licensed Real Estate Agent. If you choose a Licensed Tax Consultant or Real Estate Agent you will need to sign an appointment of agent form authorizing them to represent you for property tax matters. Property owners should appeal the “Market Value” and “Unequal Appraisal” of their property annually regardless if the Appraisal District increases their value or not.

If you choose to represent yourself, the process is as follows:

- You will first receive your property value notice from the appraisal district for the county that your residence is in. You will have a “Market” value as well as an “Appraised” value. You will pay tax on the appraised value less any exemptions you may have. However, when filing your protest you are protesting your “Market” Value.
- Every year is a re-appraisal year and the appraisal district may raise your “Appraised” value no more than 10% per year unless you have made structural improvements (ex: added an addition, patio, pool) or do not have a homestead exemption. Then the Appraised value can increase by the market amount of the new construction plus the 10%. If you do not have a homestead exemption on your residence the “Market” and “Appraised” value can increase by any amount.

- Once you receive the value notice you can either file your protest by US Mail or On-Line at the Appraisal Districts website for your county. Protests must be filed by May 31st or 30 days after the appraisal district mails a notice of value. Note it is 30 days after the date the appraisal district mails the notice including weekends not 30 days after you received the notice. If the deadline falls on a holiday or weekend, the deadline is extended until the following workday.
- When you file your protest it is very important that you make sure to check the boxes under “Reason for Protest” that say “Value is over Market Value” and “Value is Unequal Compared with other Properties”. If you do not check both boxes you will only be able to argue the one that you did check. Example: if you only check the box that says Value is over market value when it is time for your hearing you will only be able to present evidence of sale you will not be able to compare your property to other properties like yours.
- Once you have protested your property you will then need to compile sales information for properties in your area that are comparable to your property looking at size, year built, condition, as well as comparable properties for your equity argument. With your equity argument you will need to compare properties in your neighborhood that are the same size, year built, condition. Remember you are comparing “Market” value not “Appraised” values.
- After presenting you evidence the appraisal will make a determination if they agree on a reduction in value. If you do not agree with their recommendation you may refuse their recommendation and request a Formal hearing.
- At a formal hearing it will be you the property owner, an appraiser from the appraisal district and three independent and separate individuals known as the Appraisal Review Board or ARB. You will present your information to the ARB, and then the Appraiser will present their information to the ARB. The ARB will then make a determination on what the value of your property should be.
- If after your formal hearing you are still not satisfied with the outcome you have the option then to hire an attorney at your expense to file litigation against the appraisal district.