Top Ten Protest Tips for Port Aransas Property Owners

Your 2016 notice of appraised value from the Nueces County Appraisal District (“NCAD”) should have come with a protest form included. If it did not, or you are protesting a property value for which you did not receive a notice, or you just need another copy of the protest form, we’ve included a PDF copy on the city webpage (Form 50-132).

1. **Check All the Boxes on the Protest Form That Apply.** If protesting value, check both “Value is over market value” and “Value is unequal compared with other properties.” If unsure about which box covers one of your protest issues, also check “Other.”

2. **Formally Request NCAD’s Protest Hearing Evidence.** Although some appraisal districts try to ignore them, our Tax Code has built in due process protections. Know your rights! Send in your protest with a cover letter respectfully demanding that NCAD make available all evidence they may introduce at least 14 days before your protest hearing. Following such a written request, any evidence neither sent to you nor made available 14 days ahead of time is not admissible at the hearing. Don’t let them use it if that’s the case!

3. **Have Proof of Timely Protest Filing.** Each year thousands of protests throughout the state are denied hearings because the appraisal district claims non-receipt and the taxpayer lacks proof of timely filing. Don’t be one of these unfortunate people! If you personally deliver your protest and cover letter, have NCAD’s intake person date stamp both the protest and cover letter no later than May 31. Easier still, certified mail both items by May 31 with a date stamped USPS (not office mail meter) receipt, and you’re covered.

4. **Direct Protests to the ARB.** Address your protest and letter to the Nueces County Appraisal Review Board chair person, not NCAD or the chief appraiser. Yes, they both share mailing addresses, record systems and staff, but the ARB is the correct recipient of the protest.

5. **Start Documenting Your Protest Grounds NOW!** Be prepared to not just tell the ARB, but show them, why your property is excessively or unequally valued. If you’ve recently purchased a new home but NCAD valued you well above what you paid? Bring your closing statement. Is square footage coverage incorrect? Take a floor plan or your own measurements. Do you have serious structural issues? (roof, foundation, rotten wood, old AC, mold, old windows and doors, electrical or plumbing issues, etc.) get written bids (should be recent, by a professional repair man, detailing repair costs), take pictures and be prepared. Anything that would make you hesitate to buy a similar property, or at least demand a sizable discount, is fair game for protest. Don’t bring your photos on your smart phone or Ipad (they can deny them as evidence), bring 8.5”x11” photo copies (10 sets of everything).

6. **Take Unequal Appraisal Protests Seriously.** If you checked both value protest boxes, you are literally entitled to two separate hearings, one on whether your property has been valued above market, the other on whether it has been valued unequally compared to similar properties. ARB’s are supposed to hear separate evidence on each of these grounds, and issue separate value decisions. You are legally entitled to the lower of those two values. Also, by definition, evidence of one doesn’t prove the other, so when
the NCAD staff person tells the ARB that their value is $X “for both market and unequal” what that really means is that NCAD hasn’t done any unequal appraisal analysis. Generally they don’t. Residential protest? Check your neighbors with homes of similar age, quality, etc. and compare values per square foot. Once you know what “comp” homes the NCAD used against you go online and try and find their interior photos to prove how your home is different. Are you non-residential property? If so, you’re still looking for “comparable” properties to compare on a per square foot basis.

7. **Attend Your Pre-ARB “Informal meeting with an NCAD appraiser” (Saturday May 21st at Ancel Brundrett Middle School Gym 8:30 am – 3:30 pm) if you can:** But Beware What You Sign. “Informal’s” allow you a chance to discuss your issues with a staff appraiser, and typically these meetings resolve plenty of protests each year. Warning: if presented with a written offer, don’t sign off unless you can live with that new value because you’ll be required to sign a waiver of further protest that prohibits you from further protest for this tax year. If the offer is acceptable, congratulations, the system worked. If not, don’t sign and continue to take your protest on to the ARB.

Come early and be patient, there’s typically a line, bring some donuts and coffee and discuss with your fellow citizens protest strategies and techniques until it’s your turn. And don’t forget to bring your evidence!

8. **ARB Hearings - Be Punctual, Prepared and Professional.** If you can’t make the date and time scheduled by the ARB for your protest hearing, you have a right to one free rescheduling so long as you have not appointed a professional tax agent to handle your protest. Any additional reschedules require showing “good cause,” which can be difficult absent extreme circumstances. Bring enough copies of all documentation for each ARB member plus one each for you and NCAD staff (10 sets). Be polite. However frustrating the situation may be, personal criticism of NCAD, even if deserved, never won over an ARB. Good manners plus thorough preparation signals that you have a legitimate issue, you are not overreacting, you’ve done your homework and the ARB should listen to you. You’ll have 5 minutes to present your case, practice and time it.

Before attending your ARB watch either of both of these informative short videos:

“How to present your case at an ARB Hearing – A Homeowners Guide”

“How to present your case at an ARB Hearing – A Guide for Small Business”

These videos can be found on the state comptroller’s (Glen Hegar) webpage under the “Texas Taxes, Property Tax, Texas Property Tax System, Appraisal Protests, ARB Protest, heading, or follow the links provided above.

9. **Don’t Expect a Truly Impartial Hearing.** Despite the preceding advice on how to make the best impression, even the best ARB’s naturally lean towards the appraisal districts that staff them, pay them, organize their records and keep their coffee pot full. Appraisal districts bear the burden of proof at protest hearings, yet ARB’s virtually never enforce that burden. A strong, effective presentation can and sometimes does generate relief, to a point. But don’t expect true independence, our current system structure just doesn’t provide it.
10. **Finally, Know Your Post-ARB Hearing Options.** District Court appeal rights are now augmented by the option of binding arbitration, recently expanded to include homesteads of any value plus non-homestead properties of up to $3 million on a sliding fee scale. Read the mandatory disclosures on your written order from the ARB after your hearing, and don’t forget the deadlines for further action (45 days from receipt of the written ARB Order to opt for arbitration, 60 days to opt for District Court appeal). Additional questions on procedures can often be answered at the website of the Comptroller’s property tax division at [http://comptroller.texas.gov/taxinfo/proptax/](http://comptroller.texas.gov/taxinfo/proptax/).

Good luck! Please remember City Hall Staff is here to help. Please feel free to contact me with any questions.

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