What is the process once I protest?



You will be scheduled to discuss the issues of your protest with representatives of the appraisal district and/or the Appraisal Review Board and a final determination will be made.

When will I get a notice of the scheduled ARB hearing?

Once your hearing has been scheduled, we will mail a Notice of Protest Hearing letter at least 15 days before the scheduled formal hearing date. Included with that letter will be a copy of Property Taxpayer's Remedies (a publication of the State Comptroller's Office), a copy of the ARB hearing procedures, and a statement that you have the right to inspect the information that the Appraisal District plans to introduce at your hearing, referred to as evidence



What is the difference between an informal hearing and a formal hearing?

An informal hearing is scheduled prior to the formal hearing. Your participation is optional but here you will have the option to discuss the appraised value of your home solely with an appraiser from the Appraisal District. If you and the appraiser (appraisal district) can come to an agreement on your protest case, your case will be considered closed and you will not have to appear before the Appraisal Review Board for the formal hearing. This will be the final determination on the case. You do not have the option to take further action if you are unsatisfied with the outcome. If you cannot come to an agreement with the appraiser or you choose not to participate in the informal hearing, you will need to attend your scheduled formal hearing and present your case to the ARB who will make the final decision on the case. (cont.)



A formal hearing before the ARB is conducted very much like a court case. The ARB sets its own procedures with guidelines from the State Comptroller's Office. Generally, ARB panels are three-member panels, but may be more or less. Typically, after formal introduction of the parties and the property involved, the ARB will hear evidence from the property owner and the Appraisal District and make a judgment based on the evidence presented. Each party, the property owner and the Appraisal District appraiser, will have approximately 3-5 minutes to present their case and evidence at the hearing. Most ARB hearings take approximately 15 minutes and the property owner will know the ARB's recommendation before they leave the hearing. After a recommendation is made by the ARB panel and subsequently approved by a quorum of the entire Board, a written Notice of Final Order is sent by mail to you or your agent.



What should I bring to the hearing?

In preparation for your formal hearing, you should gather any evidence that you feel will support your opinion of value of your home. This would include sales of comparable homes in your neighborhood, the purchase price of your home if obtained recently, photographs of your home that may reflect any negative conditions such as cracks, flood damage, and so forth. By law, a copy of all evidence submitted to the ARB must be retained for public record; therefore, paper is preferred. It is also recommended that you create extra copies for your records as well. *Only hard copies of your evidence is allowed to be submitted. Electronic evidence is not permitted*; this could be, but not limited to, flash drives, evidence on a phone and/or laptop, etc.

Where are the ARB hearings conducted?

All in person hearings are conducted at the DeWitt County Appraisal District located at 103 E. Bailey,

Cuero, Texas 77954





What happens after the formal hearing?

At the hearing, the ARB will immediately inform you of the final determination of your protest case. Shortly thereafter you will receive, by mail, a written order from the ARB reflecting the final determination that was approved at your formal hearing. Included with the written order will be information on what options you have if you wish to appeal that final determination.

What happens if I don't attend the formal hearing?

Your protest will be dismissed if you do not appear in person, through a valid Affidavit, by agent or by pre-scheduled telephone hearing. You may request that the ARB Chairperson reopen the hearing by sending a letter within 4 days of the dismissal citing the good cause reason for failure to appear.

Can I reschedule my formal hearing?

If you have not designated a tax agent to represent you at your formal protest hearing, you are entitled to one postponement if requested prior to the day of your formal hearing. The date that you are requesting must be no more than 30 days from the date of your original formal hearing date. To reschedule your formal hearing, contact us by phone at 361-275-5753. Be advised that informal hearings cannot be rescheduled as they are a courtesy and not mandatory.