

COLLIN CENTRAL APPRAISAL DISTRICT



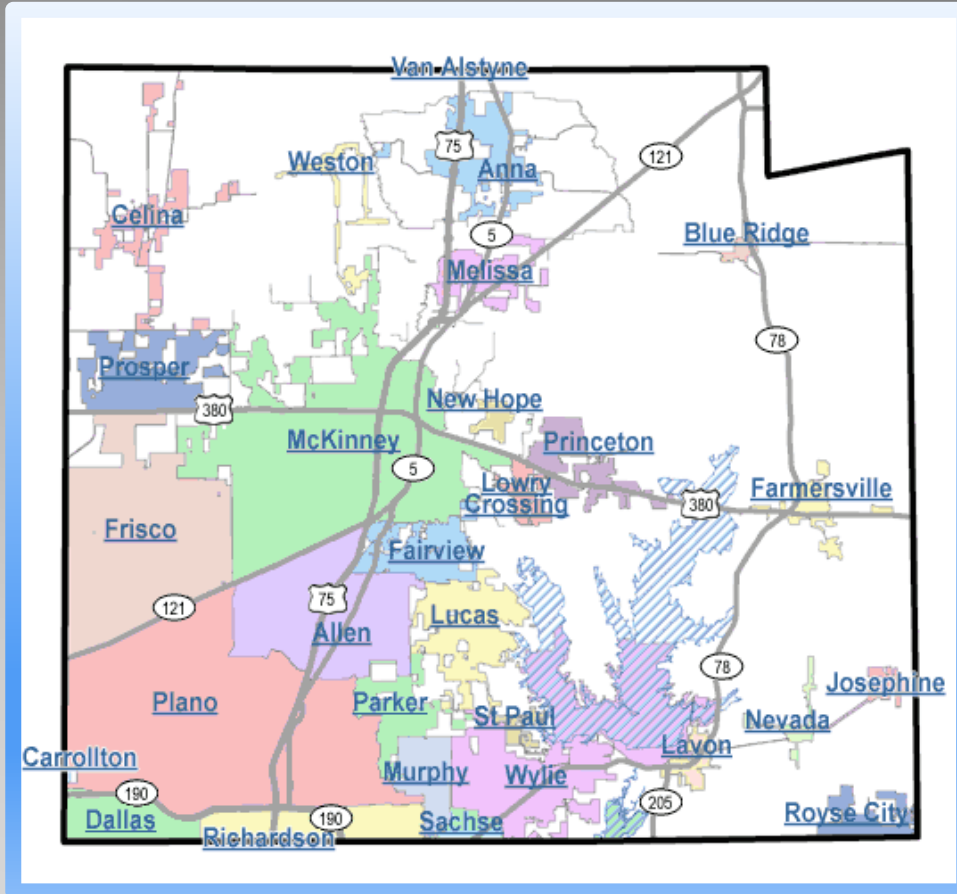
Jim Webb, Deputy Chief Appraiser, Appraisal Operations

Kelly Lintner, Director of Appraisal Residential and Land

PROPERTY TAX APPEALS

- *What's a Taxpayer to do?*
 - Informal and Formal Administrative Appeals (PROTESTS)
 - Judicial Review

COLLIN COUNTY



889 Square miles

59 total taxing entities:

- Collin County
- Collin County College District
- 22 School Districts
- 30 Cities/Towns
- 5 Special Districts

328,847 parcels

May

June/July

August

September

October

November

December

January

Informals

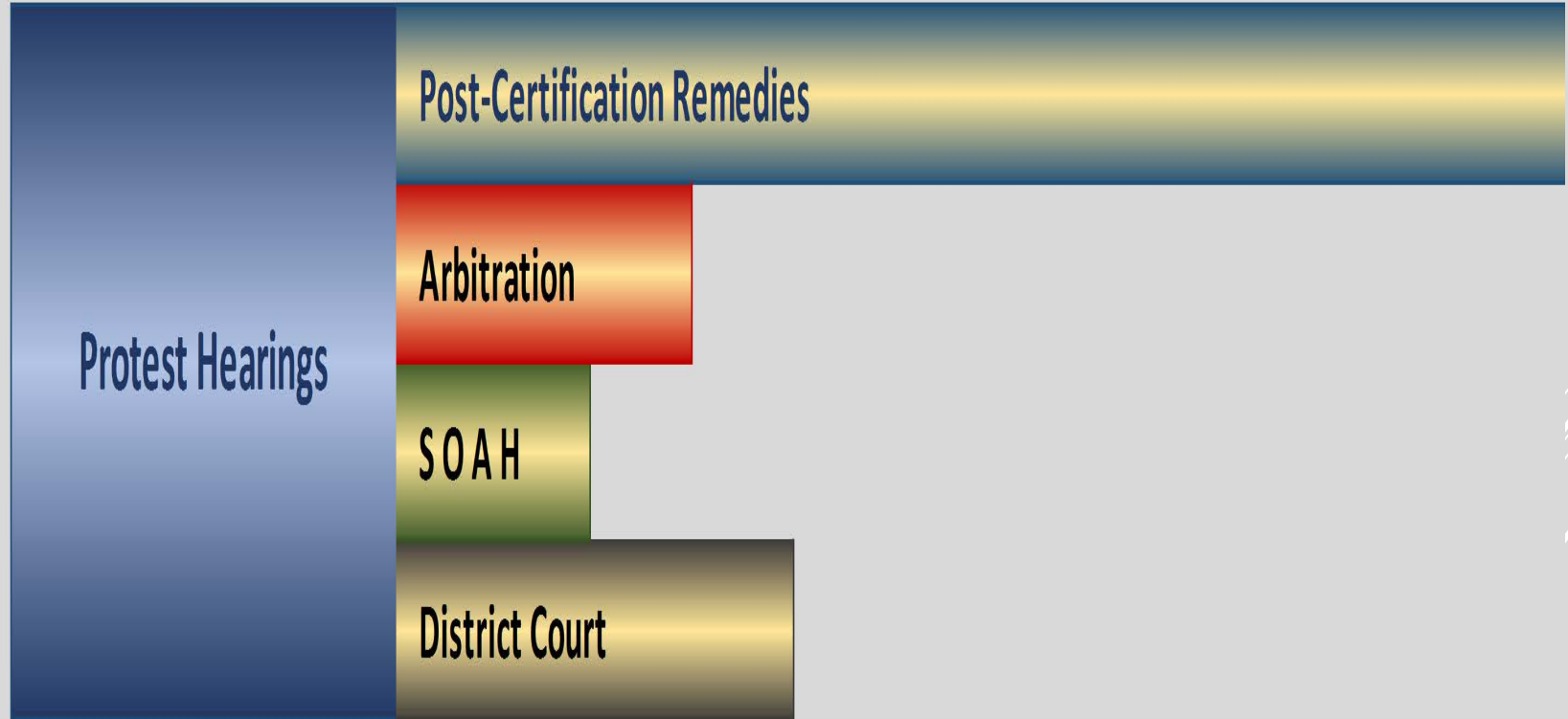
Protest Hearings

Post-Certification Remedies

Arbitration

SOAH


District Court



OUR SUMMER SEASON



Informal Review

- The informal review process begins when the Notices of Appraised Value are mailed, typically on or before May 1st of each year.
 - A settlement agreement is final.
 - An informal review is not a protest (formal administrative appeal)
- 
- A decorative graphic consisting of several parallel white lines of varying lengths and orientations, located in the bottom right corner of the slide.

INFORMAL MEETINGS

Counter Kiosk Phone Total Inqs



PROTESTS



The ARB Protest and ARB Hearing Phase

- **The Deadline** - May 31 or 30 days after the Notice of Appraised Value date, whichever is later
- **The Protest** - must be written and must be signed by the owner or someone authorized to protest the property on behalf of the owner.
- **eFile Protests** - Most residential properties are eligible for eFile protests. In 2014, less than 5% of eligible property owners took advantage of the electronic protest process.

The ARB Protest and ARB Hearing Phase

Possible Protest Actions:

- the market or appraised value the owner's property
- the unequal appraisal of the owner's property
- the inclusion of the owner's property on the appraisal roll
- any exemptions that may apply to a property owner
- the qualification for an agricultural or timber appraisal
- the taxable status of an owner's property
- the local governments which should be taxing the property
- the ownership of property
- the change of use of land receiving a special appraisal
- ***any action taken by the chief appraiser, appraisal district or appraisal review board (ARB) that applies to and adversely affects a property owner.***

PROTEST STAFFING

2014 ARB MEMBERS

- 28 plus 6 alternates

CCAD STAFF

- **ARB RECORDERS – 14 CCAD staff, 4 temps**
- **ARB DESK – 4 CCAD staff, 2 temps**
- **MAIL ROOM PROCESSING – 4 CCAD staff, 4 temps**
- **IN OFFICE PROCESSING – 11 CCAD staff**

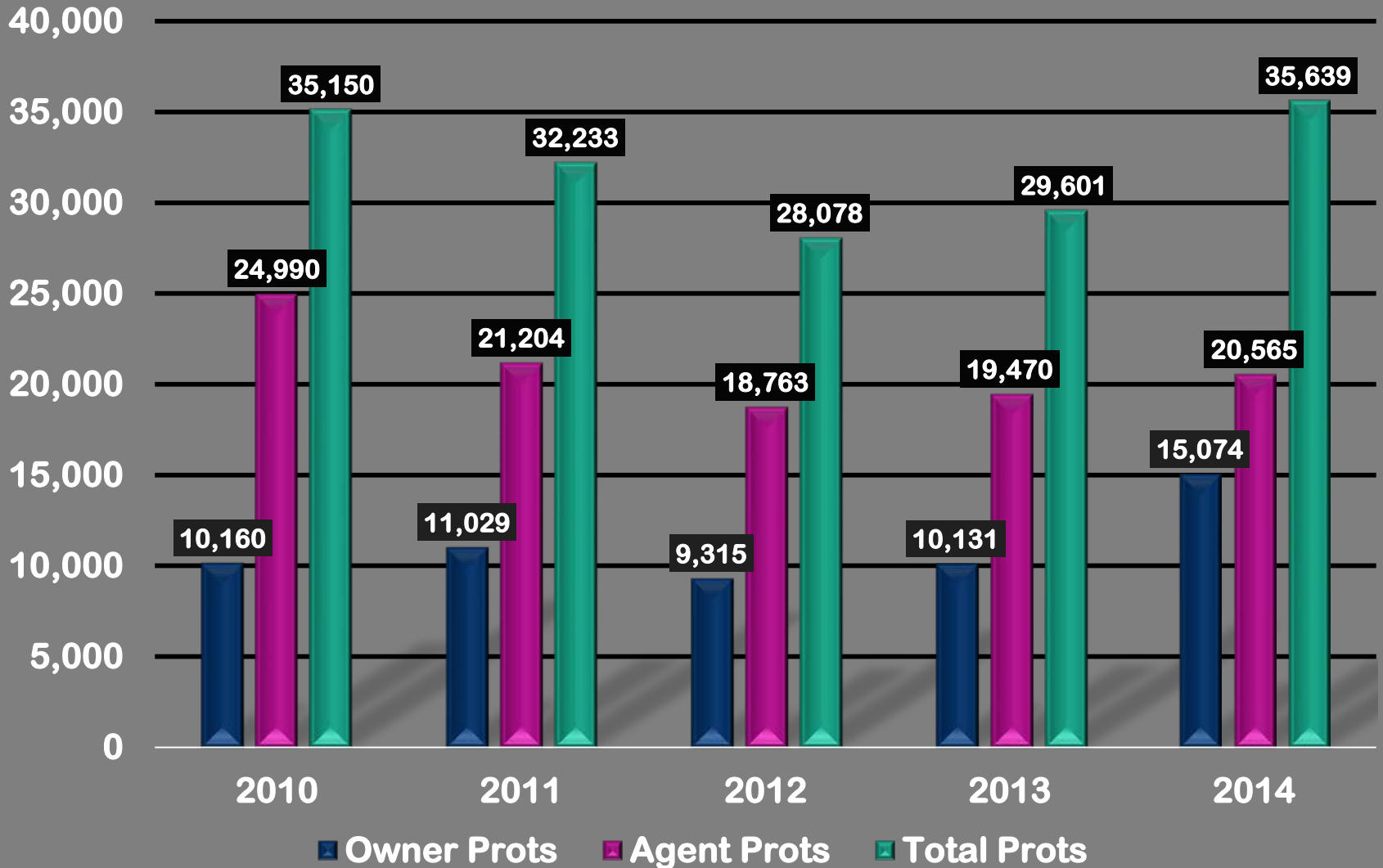
The ARB Protest and ARB Hearing Phase

• The Hearings

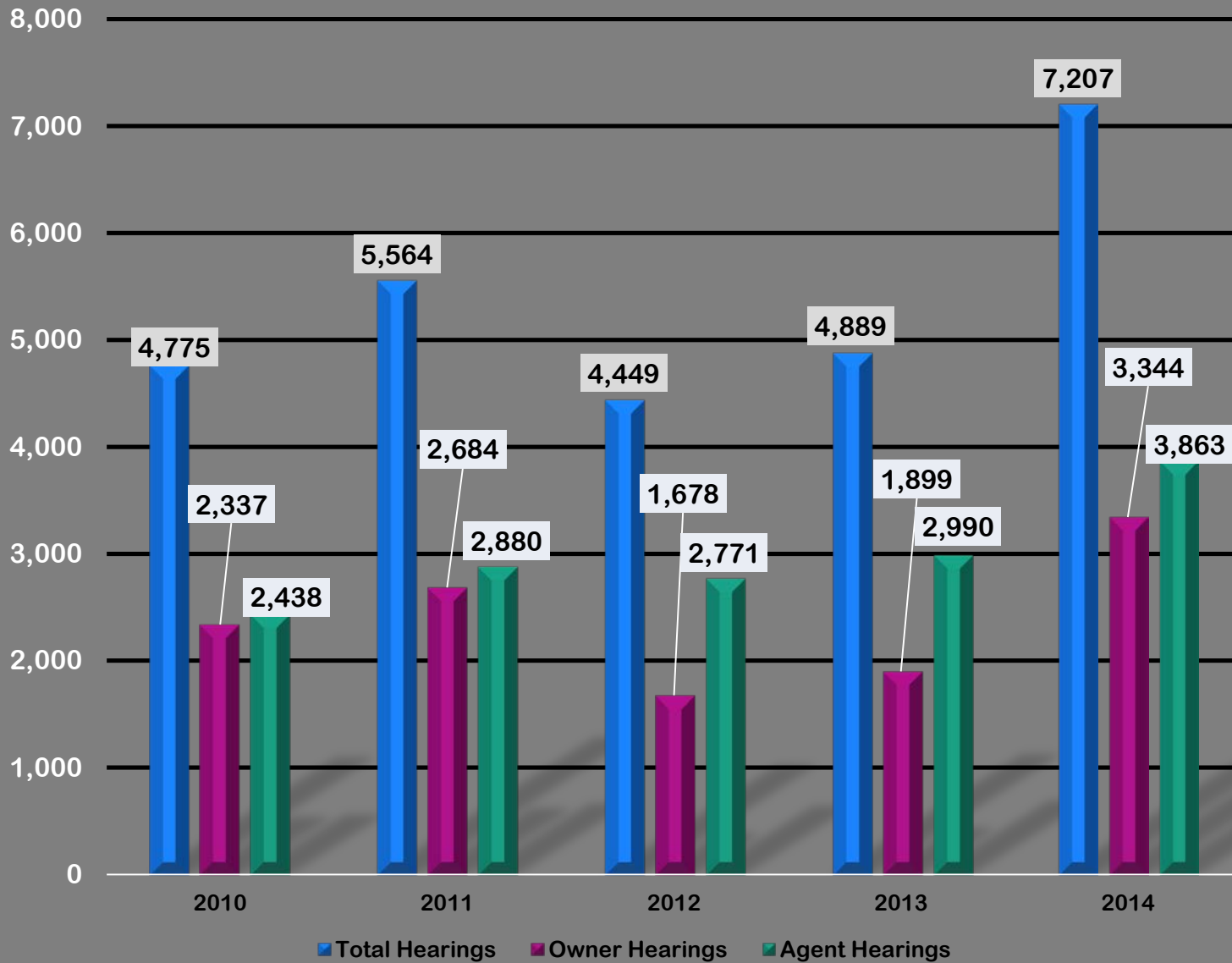
- The ARB conducts its hearings at the offices of the Collin CAD.
- Protests are heard by three member panels, with multiple ARB dockets running concurrently.
- ARB hearings are open to the public.
- Property owners know the outcome of their protest hearing immediately.
- The ARB sends a formal written notice of their protest determination. Included is information regarding the avenues of appealing the ARB's determination.

The Appraisal Review Board has a separate website with more detailed information about the ARB. The ARB's website is available at the following URL: <http://www.collinarb.org>

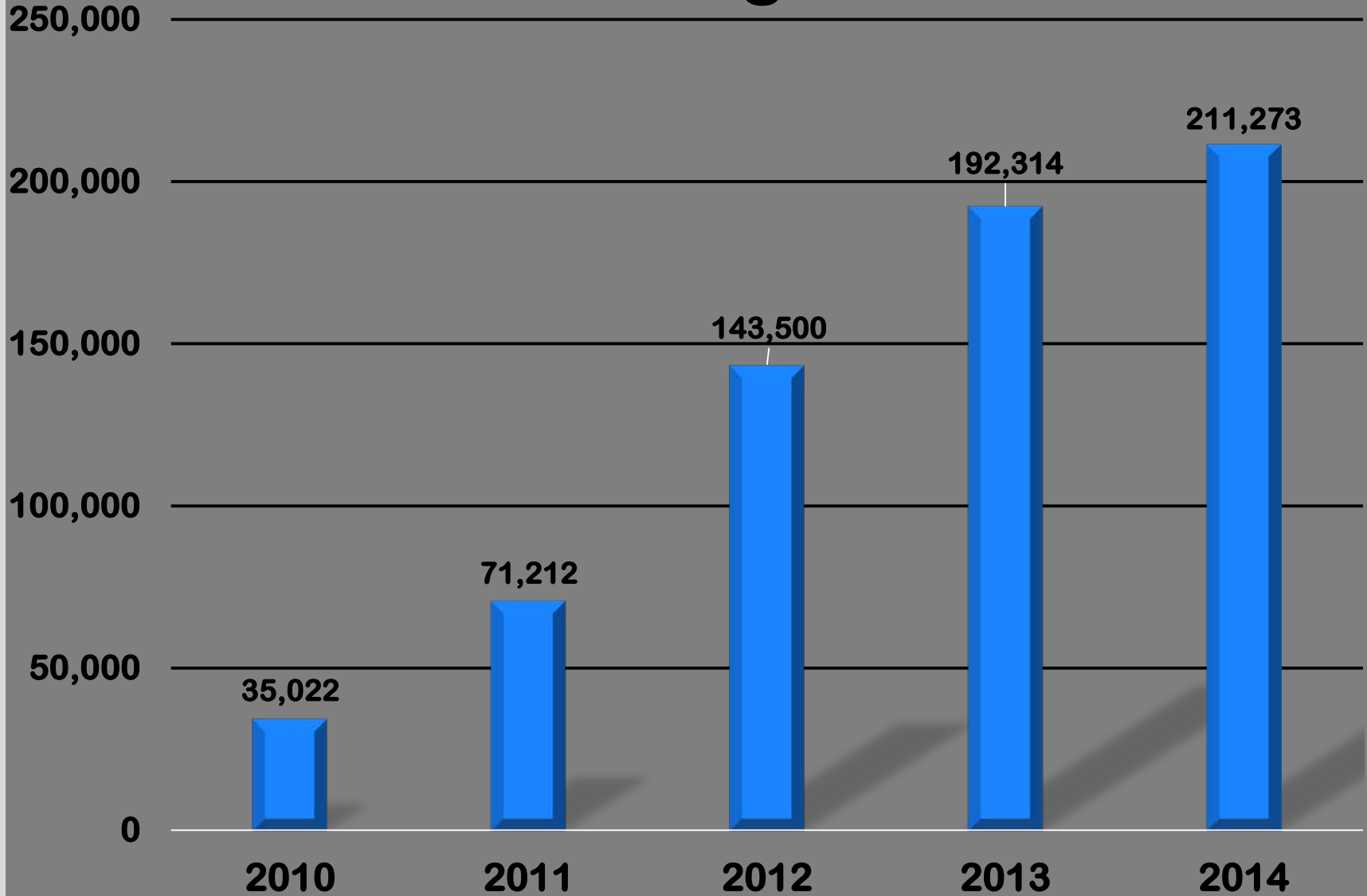
PROTEST TOTALS



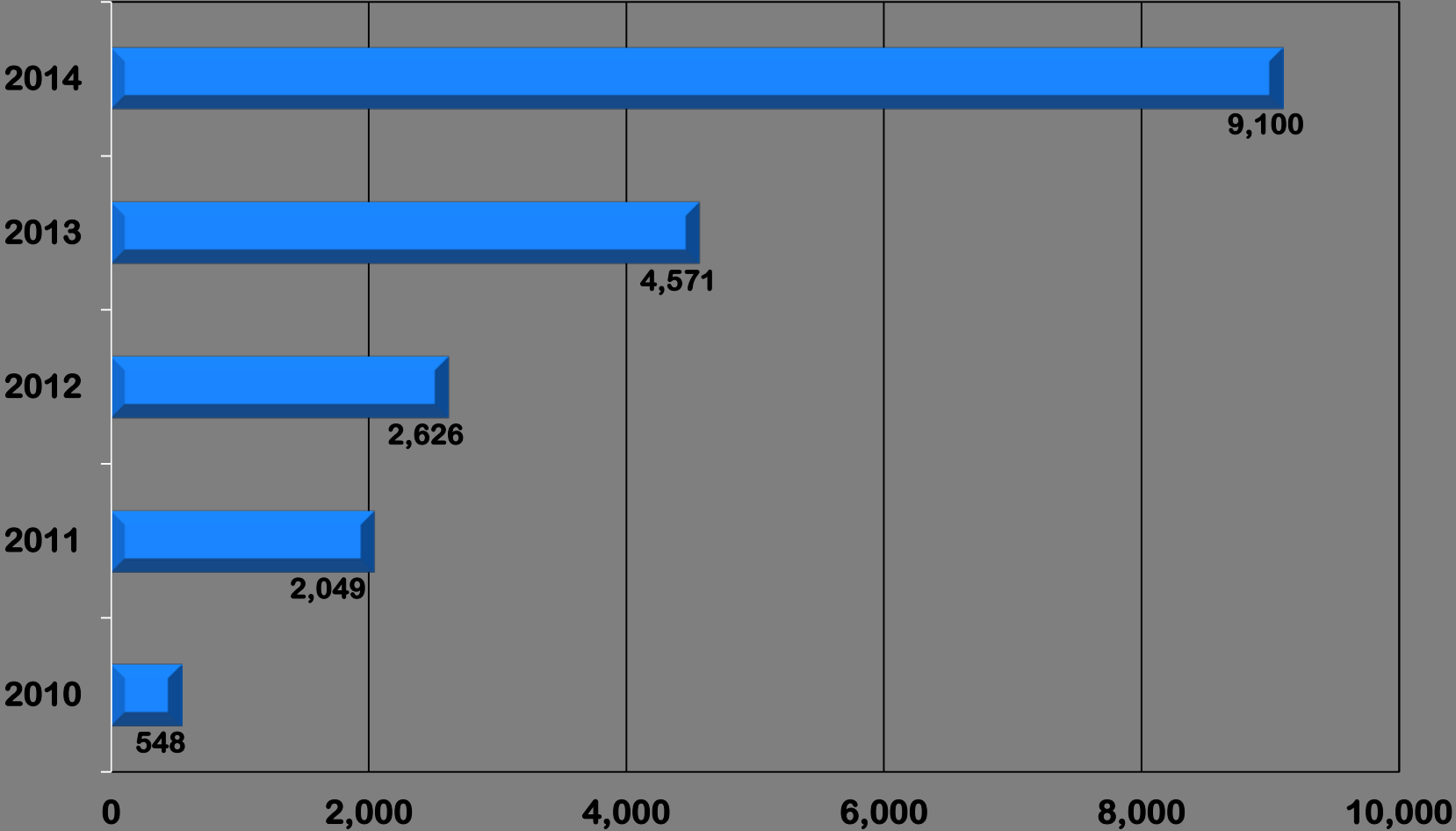
ACTUAL HEARINGS



eFile Eligible



OWNER EFILE



The Certification of the Appraisal Roll

July 21 - July 25

- By July 20 the ARB is required to approve the appraisal records, with at least 95% of the total value of all properties in the appraisal district having the ARB protest completed.
- By July 25, once the appraisal records are approved by the ARB, the Chief Appraiser certifies the roll to the Tax Assessor for each taxing entity (i.e. school, city, county and/or special district). The Tax Assessor then converts the certified appraisal roll into the Certified Tax Roll for tax billings.

Post-Certification Remedies



Post-Certification Remedies

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

- **Until the Delinquency date**
 - Failure to Receive Notice (41.411)
 - Substantial Error (25.25.d)
 - Joint motion with the Chief Appraiser (25.25.h)
- **After the Delinquency Date (25.25.c) - up to 5 preceding years**
 - Clerical Errors
 - Multiple Appraisals
 - Inclusion of property that did not exist
 - Ownership

Arbitration



Arbitration

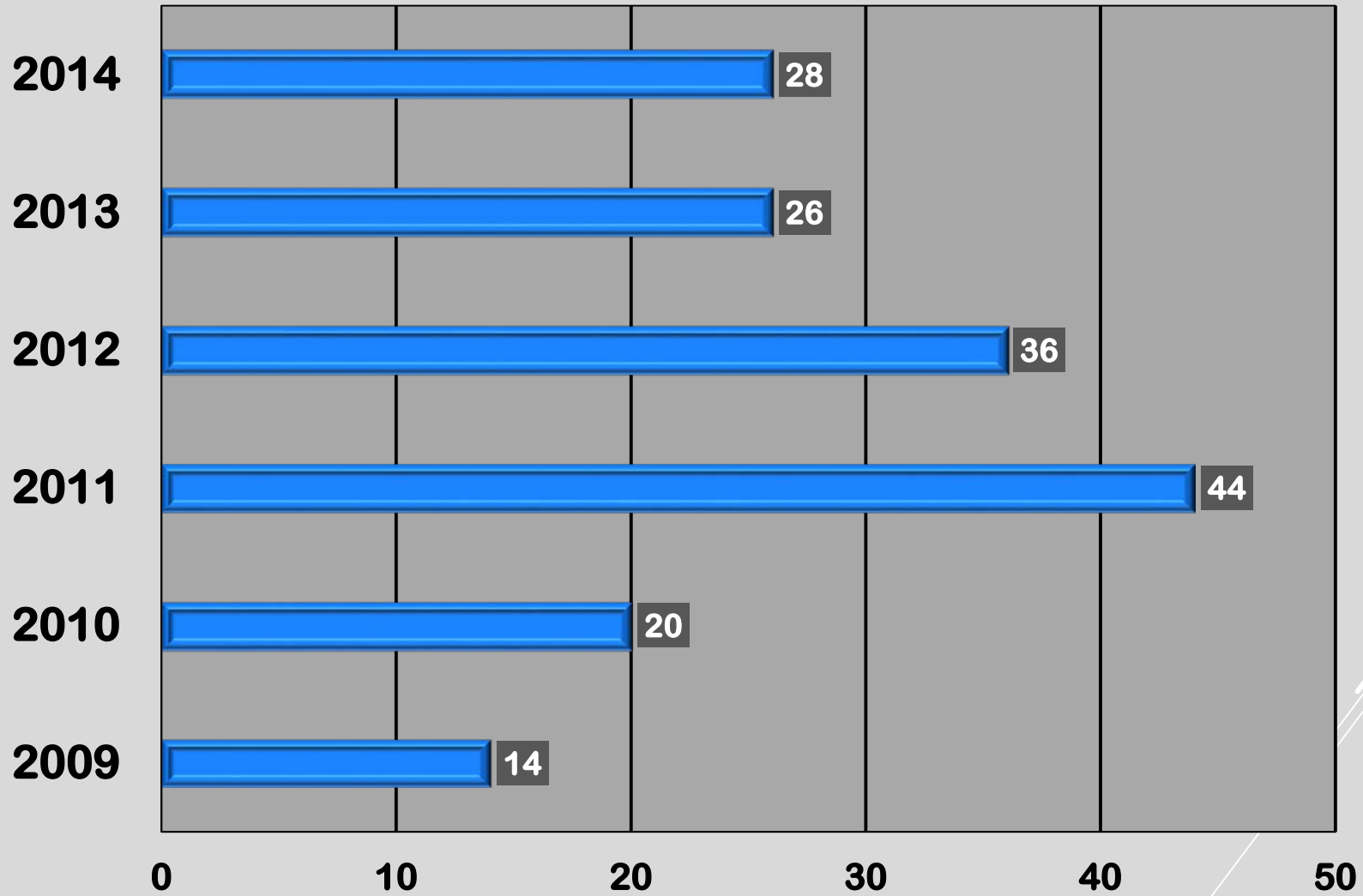
- To appeal an ARB order to binding arbitration, the property owner must file with the appraisal district not later than the **45th day** after receiving notice of the ARB'S order.
- Cost: \$500 Deposit
- May be used for market or equity appeals
- Arbitrator Selection – mutually agreeable or randomly selected by the comptroller's office.
 - A property with an appraised value of \$1 million or less, or
 - A residential homestead, regardless of value

If the taxpayer prevails - If the arbitrator's decision is closer to the property owner's opinion of value, the property owner's deposit is refunded, and the appraisal district pays the arbitrator's fee.

If the CAD prevails - If the arbitrator's decision is halfway, or closer to the certified value, then the arbitrator's fee is paid from the property owner's deposit.

In both cases the Comptroller's office retains 10 percent to cover the Comptroller's administrative costs.

TOTAL ARBITRATIONS FILED



State Office of Administrative Hearing (SOAH) Appeals



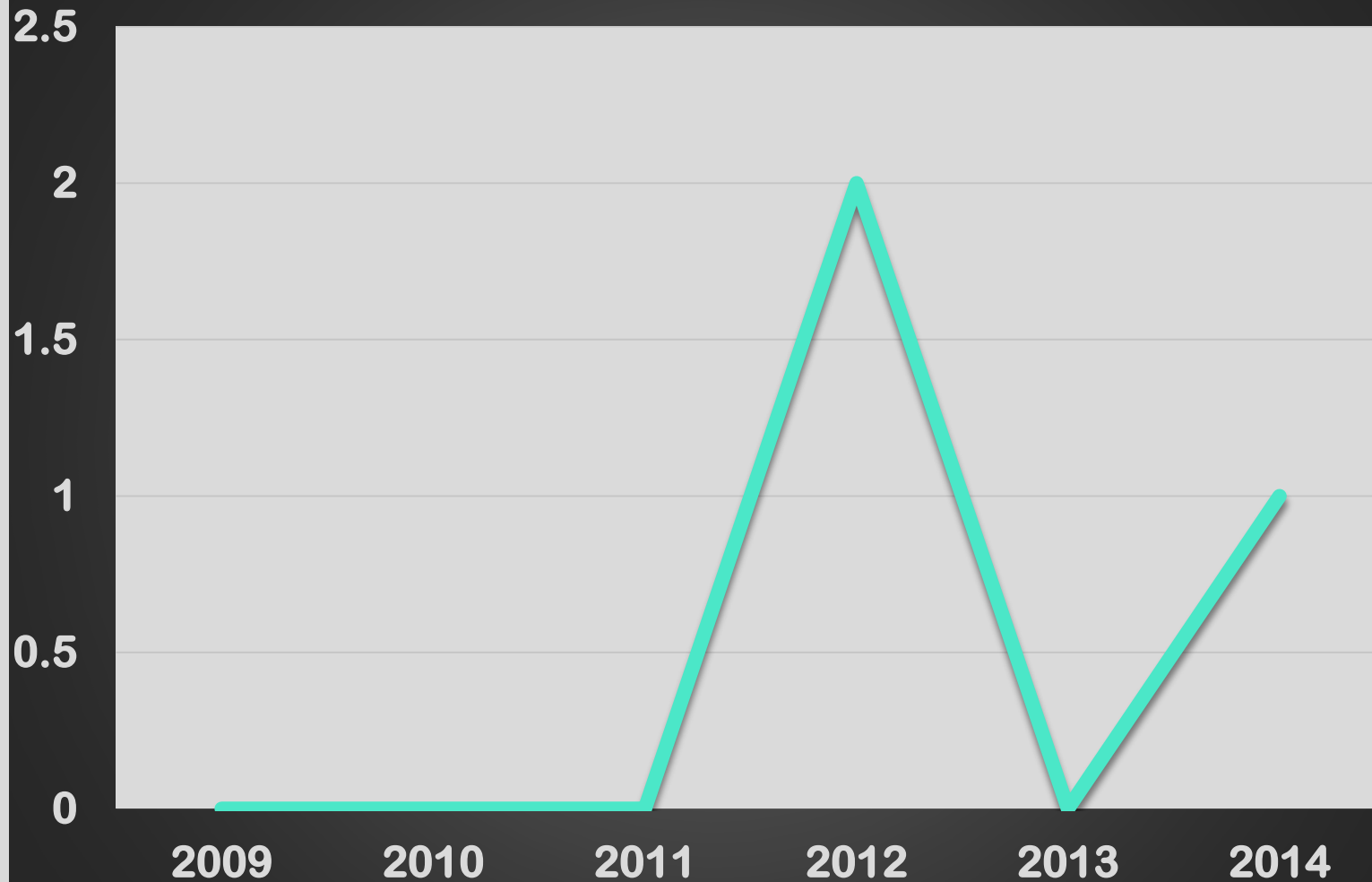
State Office of Administrative Hearing (SOAH) Appeals

- To appeal an ARB order to SOAH, the property owner must file a notice of appeal with the chief appraiser within **30 days** of the ARB'S order.
- Cost: \$1,500 Deposit (deposit must be received within **90 days** of the ARB's order)
- Cases are assigned to Administrative Law Judges
 - Available for any property appraised over \$1 million value
 - May be used for Market or Equity appeals for real and personal property, but not industrial or mineral properties.

If the taxpayer prevails - If the judge's determination of the value is closer to the owner's opinion of value the deposit, including the filing fee, will be refunded.

If the CAD prevails - If the judge's determination of the value is closer to the certified value, SOAH will retain the property owner's deposit, and the property owner will be required to pay any costs of appeal that are in excess of the \$1,500 initial deposit as determined by the judge.

TOTAL SOAH'S FILED



District Court Appeals

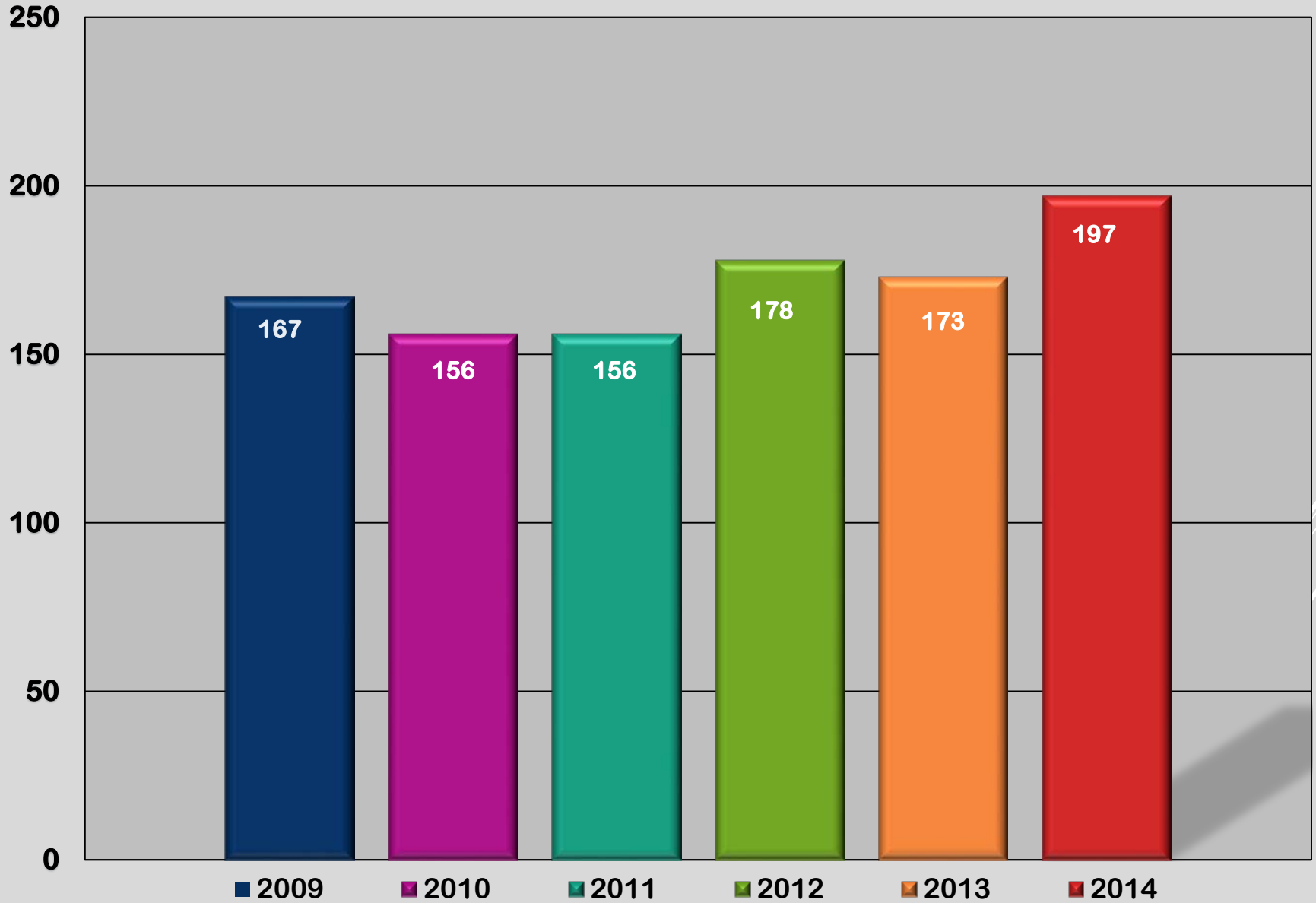


District Court Appeals

- A lawsuit must be filed within **60 days** of receiving the ARB order
- Lawsuits are generally either Market Value or Equal & Uniform
- Filing fees are around \$300
 - A lawsuit can be filed on a protest or motion heard by the ARB under Chapter 41, or Chapter 25
 - There are no limits to value or type of protest under this chapter
 - There are nine District Judges in Collin County
 - Framework of the lawsuit process:
 - Settlement Conferences and offers
 - Reports and analyses by outside experts (Appraisers)
 - Mediation
 - Depositions
 - Trial

If the Trial results in a value lower than the ARB's certified value, *by even one dollar*, the appraisal district may be liable for the plaintiff's attorney fees.

LAWSUITS FILED



COLLIN CENTRAL APPRAISAL DISTRICT



Thank you!