

# HOW TO PREPARE FOR PROTEST HEARING

To effectively resolve value concerns for Walker County property owners, please use the following information to prepare for your scheduled hearing date. Our goal is to make the property protest process as expedient as possible.

- ❖ The District is required by the Texas Constitution to appraise property at 100% market value as of January 1st each year.
- ❖ District staff and Appraisal Review Board (ARB) are authorized to discuss and revalue property but cannot deliberate on or change tax rates and tax collection.
- ❖ Both the informal review with District staff and the formal hearing with ARB will take place on your scheduled hearing date.
- ❖ If you are not the property owner, but intend to represent the property owner at the scheduled hearing, you must provide authorization to the District before or by the hearing date:
  - Tax agent or legal counsel – Appointment of Agent form as prescribed by Texas Comptroller for owner or lessee.
  - Non-paid representative – Affidavit or Authorization to Represent or Power of Attorney describing powers to discuss property taxes/ property values (not medical power of attorney)
- ❖ Be prepared to provide evidence relevant to the protested year to support your opinion of property value.
- ❖ Evidence is accepted in physical form, electronic format, or portable devices such as a USB (thumb drive).
- ❖ Physical evidence will be kept by the ARB. All digital evidence will be downloaded. Both allow for required records retention.
- ❖ If protest was filed online, evidence can be uploaded before the hearing date by using the Manage Documents feature in Online Appeals portal.
- ❖ Evidence will NOT be admissible if presented on a laptop computer, smartphone, or tablet.

## Real Property

Applicable evidence for the following property categories includes, but is not limited to:

- Settlement statement, or sale contract with the purchase price if currently under contract
- Current fee appraisal of your property
- Sales of comparable properties within the same or similar location
- Repair cost estimates and dated photo documentation for significant problems existing prior to January 1<sup>st</sup>
- Cost documents if constructed in the prior year
- Operating statement (income and expense data), rent roll, and tenant leases for commercial property
- Survey plat
- Recorded deed documentation

## Agricultural, Special Valuation, and Rollback

- Contracts or receipts for land maintenance services including, but not limited to sprigging, cutting, baling, fertilizer, herbicide, fence installation and repair, and pond construction. Documents should indicate the number of acres serviced, date of service, and product types where applicable
- Sales receipts on livestock
- Production records and registration papers for breeding operations
- Current contract with government program
- Plan and documentation of activities for Wildlife management
- Notarized letters from leases indicating the usage of property i.e., type of crop, plant and harvest date, type and number of livestock, grazing timeframe, etc.

## Personal Property

- Sale of Business prior to January 1<sup>st</sup>. Sale contract or documentation to show the date of ownership change.
- Closure of Business prior to January 1<sup>st</sup>. Final utility bill, canceled insurance policy, canceled lease, etc.

## Personal Property - Inventory, Furniture, Fixtures, Machinery & Equipment

- Schedule 1120s (U.S. Income Tax Return for an S Corporation)
- Form 4562 (Depreciation and Amortization, includes Sections 179 and Vehicle data)
- Form 1065 (U.S. Return of Partnership Income) along with any other supporting documentation for the Balance Sheet and the Profit and Loss Statement from the most current IRS filing
- Schedule A Form 1040 (Itemized Deductions)
- Schedule C Form 1040 (Profit or Loss from Business)
- Complete asset list including description, original cost, and year acquired. For equipment with attachments or accessories, list items with the year, make, model number and description.

## Personal Property - Aircraft

- List of year, make, model, engine hours, and log time as of January 1<sup>st</sup>

## Personal Property – Vehicles

- List of year, make, model, and mileage as of January 1<sup>st</sup>. List attached equipment (booms, lifts, toolboxes, etc.)