Briefing on Tax Appraisal Challenge Petition

May 19, 2015 City Council Work Session



Purpose of Briefing

 Discuss potential tax challenge petition as requested by Council in Resolution 20140612-065.



BACKGROUND

Council Resolution 20140612-065:

- Explore legal option of challenge petition targeted to challenge tax appraisals for a category of property filed against the Travis Central Appraisal District;
- Hire any necessary experts;
- Work with other area taxing entities for support.

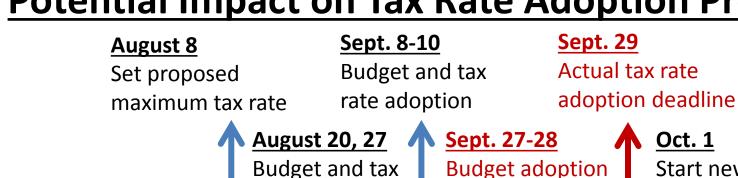


Challenge Procedure

- Petition: taxing unit may challenge the level of appraisals of any <u>category</u> of property in the district or in any territory in the district;
- Hearing: the Appraisal Review Board (ARB) holds a hearing on the challenge petition;
- Outcome: The ARB will make a decision on the challenge by written order.



Potential Impact on Tax Rate Adoption Process



rate hearings

June 22-July 31

Reappraisals if

City wins at ARB

City of Austin Deadlines July August October November June September **TCAD Deadlines** June 1 Oct. 1-Nov. 2 August 3-5 **July 25** Sept. 8 Challenge Certify tax roll Notice to tax **Protest** Protest deadline deadline if we don't hearings payers for tax payers challenge August 28

Certify tax rolls if

No reappraisal

deadline

Nov. 9

Certify tax rolls

if ARB orders

reappraisal

Oct. 1

Start new

fiscal year

Potential Impact on Tax Rate Adoption and Collection Process

