

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 category 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

August 8

Set proposed
maximum tax rate

Sept. 8-10

Budget and tax
rate adoption

Sept. 29

Actual tax rate
adoption deadline

August 20, 27

Budget and tax
rate hearings

Sept. 27-28

Budget adoption
deadline

Oct. 1

Start new
fiscal year

City of Austin Deadlines

June

July

August

September

October

November

TCAD Deadlines

June 1

Challenge
deadline

July 25

Certify tax roll
if we don't
challenge

August 3-5

Notice to tax
payers

Sept. 8

Protest deadline
for tax payers

Oct. 1-Nov. 2

Protest
hearings

August 28

Certify tax rolls if
No reappraisal

Nov. 9

Certify tax rolls
if ARB orders
reappraisal

June 22-July 31

Reappraisals if
City wins at ARB



Potential Impact on Tax Rate Adoption and Collection Process

Sept. 27

Budget adoption
deadline (by
Charter)

November

Certify tax
rolls if City
wins

Mid-Dec.

Setting of
the tax rate

Mid-Jan.

Tax bills
mailed out

March 1

Deadline for
tax payment

With a Challenge

July

August

September

October

November

December

January

February

March

Without a Challenge

July 25

Chief Appraiser
certifies tax roll

Sept. 8-10

Adopt the
Budget and
tax rate

October

Tax bills
mailed out

January 31

Deadline for
tax payment

