



## WHAT EVERY LAWYER SHOULD KNOW ABOUT PROPERTY TAXES

*An insiders' guide to the confusing world of property taxation from BRUSNIAK TURNER.*

*Providing insight and saving lawyers research time and their clients money since 1981*



---

### FILING PROPERTY TAX PROTESTS: LIKE DRAFTING A LAWSUIT—ONLY EASIER

© John Brusniak 2025

---

#### UNFAMILIAR PROCESS—FAMILIAR SKILLS.

The first time you file a property tax protest, it might feel like stepping into new territory. But don't worry—it's more déjà vu than discovery. If you've ever filed suit, you're already halfway there.

#### GETTING STARTED.

Just like kicking off a lawsuit with a petition, property tax protests begin with the filing of notices of protest, in writing or online. Oral complaints don't count.

#### FORMS?

Simple letters of protest suffice, but you're better off using a promulgated standard form. Appraisal districts include them with their notices of appraised value. If for some reason they didn't, or if you don't like their form, the Texas Comptroller has provided alternatives for you online. I have a link to the Comptroller's forms on my firm's website under "Resources," then "Forms."

#### DEADLINE?

Protests must be filed by the later of 30 days after the appraisal district *mails* the notice of appraised value or otherwise by no later than May 15. This is a hard deadline—miss it, and your protest won't be considered.

#### EXCUSED LATE FILINGS?

But there are always exceptions to the rule. If you can demonstrate "good cause," you can request the appraisal review board to allow your late protest. The deadline for doing so varies by appraisal district, but it is usually around July 20.

### **PLEADING FACTS?**

Minimal. You don't need to explain much. The law says you only have to indicate "apparent dissatisfaction with some determination of the appraisal office."

### **COMPLAINANT?**

Ideally list the actual owner, but close counts. You can use the prior year's owner, the name in the appraisal district's records (even if incorrect), a lessee, or an affiliate entity. Misnomers aren't fatal—but that doesn't mean appraisal districts won't try to make an issue of them.

### **PROPERTY ID?**

Use all available identifiers: the tax account number, legal description, and street address. If you get one wrong, getting the others right can save your protest.

### **GROUND?**

Although, the legal bar for grounds is low, you should still think this through. If you use either the appraisal district's or Comptroller's form, in most cases, you will want to check both "incorrect appraised value" and "unequal compared with other properties." But, you may have other grounds that you need to raise. Some electronic portals do not list all grounds of protest.

If your marked grounds of protest do not match your arguments at your appraisal review board hearing, some appraisal review boards will prohibit you from raising them. This can adversely affect your right to further appeal an appraisal review board's ruling. Keep in mind that appraisal districts can appeal appraisal review board's rulings, too. If you want to limit the scope of their appeal, do not check any boxes that you would not want to see raised in court.

### **FEES?**

None. Filing protests is free.

### **FILING METHOD?**

The mailbox rule applies, but I recommend obtaining a hand-cancelled postmark, using certified mail, or both. Appraisal districts scrutinize postmarks on late filings. You will need solid proof of timely mailing—particularly if delivery is significantly delayed or if the post office loses your protest.

### **CONCLUSION:**

Hopefully I have demystified the process. Give it a try. You will be fine. And if you have questions, email me.





## WHAT EVERY LAWYER SHOULD KNOW ABOUT PROPERTY TAXES

All previous article editions may be viewed on our law firm website under “*Updates*”

PREVIOUS NEWSLETTERS



Email



Twitter



LinkedIn

**John Brusniak**

BRUSNIAK TURNER

17480 Dallas Parkway, Suite 210, Dallas, Texas 75287

(214) 506-1073

John@TexasPropertyTaxAttorneys.com



Brusniak Turner | 17480 Dallas Parkway Suite 210 | Dallas, TX 75287 US

[Unsubscribe](#) | [Update Profile](#) | [Constant Contact Data Notice](#)



Try email marketing for free today!