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

June 22-July 31
Reappraisals if City wins at ARB

August 28
Certify tax rolls if No reappraisal

Nov. 9
Certify tax rolls if ARB orders reappraisal

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