



NOLAN CENTRAL APPRAISAL DISTRICT

PROPERTY TAX PROTEST AND APPEAL PROCEDURES

2026 Taxpayer Information

Property owners have the right to protest certain appraisal district or Appraisal Review Board (ARB) actions that affect them. Filing a timely protest preserves your right to an ARB hearing and, when eligible, further appeal.

WHAT YOU MAY PROTEST

- Your property's appraised (market) value or unequal appraisal compared with other properties.
- Your property's inclusion on the appraisal records, ownership, description, or the taxing units shown as taxing the property.
- The denial, modification, or cancellation of an exemption, agricultural/open-space or timber appraisal, or the circuit breaker limitation on appraised value.
- A change of use determination for land receiving special appraisal.
- Failure of the chief appraiser or ARB to send a required notice.
- Any other appraisal district or ARB action that applies to you and adversely affects you.

HOW TO FILE A PROTEST

File a written notice of protest with the Nolan County Appraisal Review Board through Nolan Central Appraisal District. You may use the Texas Comptroller's Notice of Protest form, but a protest notice generally does not have to be on that form if it identifies the property, identifies the person claiming an ownership interest, and states dissatisfaction with an appraisal district determination.

ONLINE	www.nolan-cad.org - select "File A Protest"
MAIL	Nolan Central Appraisal District, P.O. Box 1256, Sweetwater, TX 79556
IN PERSON / PHONE	208 Elm Street, Sweetwater, TX 79556 325-235-8421

DEADLINE FOR FILING A PROTEST

Usual deadline: Not later than May 15, or within 30 days after the appraisal district mailed the notice of appraised value, whichever is later.

- If the ARB makes a change that increases your tax liability and the change did not result from your protest, the deadline is generally the 30th day after the notice of change was delivered.
- For a change-of-use determination affecting agricultural or other special appraisal, the deadline is generally the 30th day after the notice of determination was delivered.
- If you believe a required notice was not sent, special filing deadlines may apply. Contact Nolan CAD promptly.
- When a filing deadline falls on a weekend or legal, state, or national holiday, it is postponed to the next business day.

IMPORTANT: An informal meeting with appraisal staff does not extend the protest filing deadline. File your protest on time even if you expect to resolve the matter informally.

INFORMAL REVIEW

You may request an informal conference with Nolan CAD appraisal staff to discuss your property and attempt to resolve your concerns before the ARB hearing. Call 325-235-8421. If the issue is not resolved informally, your timely filed protest continues to the ARB.

PROTEST HEARING AND APPEAL INFORMATION

REVIEW BY THE APPRAISAL REVIEW BOARD

The ARB is an independent board that hears and determines protests. If you file a timely notice of protest, the ARB will schedule a hearing and send written notice of the hearing date, time, place, and subject matter. You may request an evening or Saturday hearing as provided by law and ARB procedures.

EVIDENCE AND HEARING OPTIONS

- Before the hearing, you may request a copy of the evidence the appraisal district plans to introduce concerning matters at issue in your protest.
- You and the appraisal district must provide each other copies of materials intended to be offered or submitted to the ARB, as required by law and the ARB hearing procedures.
- Evidence may be presented in paper form or, when allowed by the ARB procedures, on a small portable electronic device. Do not rely on a smartphone as the evidence device.
- You or your authorized representative may appear in person, by telephone conference, videoconference, or by written affidavit. Follow the hearing notice and ARB procedures for required advance notice and evidence submission deadlines.

AFTER THE ARB DECISION

After deciding your protest, the ARB must send you a written order. If you are dissatisfied with the ARB decision, you may have one or more appeal options depending on the property and circumstances:

DISTRICT COURT	Generally, file a petition for review in state district court within 60 days after you receive the ARB order.
REGULAR BINDING ARBITRATION	If you meet the eligibility requirements, file the arbitration request not later than the 60th day after you receive notice of the ARB order.
SOAH	If you meet the eligibility requirements, file the appeal with the appraisal district not later than the 30th day after you receive notice of the ARB order.
FEES / DEPOSITS	District court, regular binding arbitration, and SOAH appeals may require filing fees, deposits, or other payments. Review the instructions provided with the ARB order.

TAX PAYMENT DURING AN APPEAL

To preserve an appeal, the Tax Code requires payment of certain property taxes by the applicable delinquency date. The amount depends on the type of appeal and the amount in dispute. Review the ARB order and appeal instructions carefully, and consult legal counsel if needed.

NEED HELP?

NOLAN CENTRAL APPRAISAL DISTRICT 208 Elm Street, Sweetwater, TX 79556 P.O. Box 1256, Sweetwater, TX 79556 325-235-8421 www.nolan-cad.org	TEXAS COMPTROLLER RESOURCES Property Tax Assistance Division Forms, protest guidance, and appeal information: comptroller.texas.gov/taxes/property-tax/
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This handout is general information and does not constitute legal advice. It is based on Texas Comptroller Form 50-195, Property Tax Protest and Appeal Procedures, and current Nolan CAD public information. Statutory deadlines and eligibility requirements control.