

## **Travis Appraisal Review Board (TARB) Guidance as to Good Cause**

*Good Cause for Filing a Protest Late.* The Model Hearing Procedures of the Comptroller note that determination of “good cause” to excuse a late filing of a protest under Section 41.44(b) of the Texas Property Tax Code:

- “Must be carefully considered” ... and
- That the standards for determining good cause must be “uniformly applied”
- giving “due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents
- while not undermining or contravening laws related to filing deadlines or
- the orderly and expeditious fulfillment of [appraisal review board] duties.”

In light of this guidance, and given the volume of protests filed within Travis County that must be considered, scheduled, and heard by the Travis Appraisal Review Board, a finding of good cause for failure to file a protest timely must have its foundation in “something not within the property owner’s control.” (Comptroller Appraisal Review Board Training Manual [January 2025] at page 24.)

Given that filing of the protest could have occurred at any time within the period after receipt by the owner of their Notice of Appraised Value (usually 30 days) and that continuous online filing of protests with the Travis Central Appraisal District (TCAD) is available, grants of good cause will be rare and tied to events that suddenly occur immediately before or on the day of the filing deadline.

Examples of events constituting “good cause” would include:

- A technical problem with the online filing system of the TCAD that prevented submission of the protest.
  - This could include the failure of the PIN assigned by TCAD to allow access to the filing system.
- The sudden onset of a debilitating medical condition that requires hospitalization or confines someone to bed.
- The death of a family member within the second degree of consanguinity (see attached chart).
- An accident or other incident that would have consumed the full attention of a reasonable person.
- Service on a jury or involvement in a judicial proceeding.

The only exception to the requirement for the sudden occurrence of the event is deployment overseas of military personnel on active duty.

Failure to receive a Notice of Appraised Value could also constitute good cause but would require a hearing under Section 41.411 of the Property Tax Code.

*Good Cause When Seeking to Postpone a Hearing or Reschedule a Missed Hearing.* “Good cause” is also used in Section 41.45(e) of the Property Tax Code as a condition for a postponement of a hearing by a property owner or agent and in Section 41.45(e-1) for a request for a new hearing if an owner or agent fails to appear at a hearing.

The Property Tax Code adds further conditions as to an instance of good cause under the Code sections, noting it includes “an error or mistake that was not intentional or the result of conscious indifference” and will not cause an undue delay or injury to the TARB. “Intentional” is when a person elects to take or neglects or fails to take an action which a reasonable person would do under the same circumstances. “Conscious indifference” is when a person knows that a particular action is available and chooses not to act.

The same examples as are listed could constitute “good cause.”

Examples of events or action that could negate a showing of good cause could include:

- Intentionally scheduling a conflicting event, travel, or other circumstance that prevents the owner or agent from attending a hearing.
- Failure to note the date and time of a hearing on one’s calendar.
- Failure to open mail from TCAD or to check one’s online portal, knowing that a protest had been filed and not resolved informally.

*Implementation of Guidance.* This guidance constitutes a policy of the TARB, adopted by the full regular membership of the TARB. The officers of the TARB or their designees are delegated full authority to implement the guidance and make decisions to allow late-filed protests, postpone hearings, and reschedule missed hearings, all subject to the provisions of the Property Tax Code.

The TARB is entitled to request documentation or some other form of tangible evidence to support a showing of good cause before making its determination.

Given that agents often represent groups of individuals, with supporting staff, claims of good cause by agents will be held to a higher standard.

The determination by the TARB that good cause does not exist is not subject to protest.