

# Property Appraisal – Notice of Protest

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Appraisal District's Name

Phone (area code and number)

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Address, City, State, ZIP Code

**GENERAL INSTRUCTIONS:** This form is for use by a property owner or the owner's designated agent to file a protest regarding certain actions of the appraisal district responsible for appraising the owner's property and have the appraisal review board (ARB) hear and decide the matter. Section 3 of this form identifies the reasons or grounds under Tax Code Section 41.41 that a property owner has the right to protest.

Lessees contractually obligated to reimburse a property owner for property taxes may be entitled to protest as a lessee if all Tax Code requirements are met, including those in Tax Code Section 41.413.

**FILING INSTRUCTIONS:** This document and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. Do not file this document with the Texas Comptroller of Public Accounts. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

**FILING DEADLINES:** The typical deadline for filing a notice of protest is midnight, May 15.

A different deadline may apply if:

- the notice of appraised value was delivered to the property owner after April 16;
- the protest concerns a change in the use of agricultural, open-space or timberland;
- the appraisal district or the ARB was required by law to send the property owner a notice about a property and did not;
- the ARB made a change to the appraisal records that adversely affects the property owner and the property owner received notice of the change; or
- in certain limited circumstances, the property owner had good cause for missing the protest filing deadline.

Contact the ARB for the county in which the property is located for the specific protest filing deadline.

**TYPES OF PROTEST HEARINGS:** Under Tax Code Section 41.45, a property owner may appear or participate in the ARB protest hearing in one of three ways: in person at the hearing; by telephone conference call; or by written affidavit submission.

**EVIDENCE FOR HEARINGS:** A person participating in an ARB hearing by telephone conference call or by written affidavit submission must submit evidence with a written affidavit delivered to the ARB **before** the hearing begins. A completed and signed Form 50-283, Property Owner's Affidavit of Evidence to the Appraisal Review Board, may be used as the affidavit to submit evidence before the ARB hearing. Evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do not bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

**NOTICE:** The Comptroller's office may not advise a property owner, a property owner's agent, the chief appraiser or any appraisal district employee on a matter that the Comptroller's office knows is the subject of a protest to the ARB. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.

## Tax Year(s)

State the tax year(s) for which this protest is filed.

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Tax Year(s)

## SECTION 1: Property Owner or Lessee Information

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Name of Property Owner or Lessee

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Mailing Address, City, State, ZIP Code

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Primary Phone Number (area code and number)

Email Address\*

\*An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

SECTION 2: Property Description

Provide the descriptive information requested below.

Physical Address, City, State, ZIP Code (if different than above)

If no street address, provide legal description.

[Empty text box for address and legal description]

Appraisal District Account Number (if known)

Mobile Home Make, Model and Identification Number

SECTION 3: Reason for Protest

To preserve your right to present each reason for your protest to the ARB according to law, be sure to select all boxes that apply.

For example, if you select the first box indicating an incorrect appraised (market) value for your property, you are representing that the value is incorrect—usually that the value should be lowered.

If you also want to protest that your property is not appraised at the same level as a representative sample of comparable properties appropriately adjusted for condition, size, location and other factors, you must also select the box indicating the value is unequal compared with other properties. Your property may be appraised at its market value, but be unequally appraised.

Failure to select the box that corresponds to each reason for your protest may result in your inability to protest an issue that you want to pursue.

- Grid of 10 checkboxes with reasons for protest: Incorrect appraised (market) value, Value is unequal compared with other properties, Property should not be taxed in (name of taxing unit), Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record, Failure to send required notice (type), Exemption was denied, modified or cancelled, Ag-use, open-space or other special appraisal was denied, modified or cancelled, Change in use of land appraised as ag-use, open-space or timberland, Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal, Owner's name is incorrect, Property description is incorrect, Other: [line]

SECTION 4: Additional Facts

Provide facts that may help resolve this protest.

[Empty text box for additional facts]

What do you think your property's value is? (Optional) \$ [line]

SECTION 5: Hearing Type

Indicate below how you intend to appear or participate in a protest hearing scheduled for the property that is the subject of this protest. A property owner does not waive the right to appear in person at a protest hearing by submitting an affidavit to the ARB or by electing to appear by telephone conference call.

I intend to appear in the ARB hearing scheduled for my protest in the following manner (Check only one box):

- In person
- By telephone conference call and will submit evidence with a written affidavit delivered to the ARB **before** the hearing begins.\*\* Review the ARB's hearing procedures for county-specific telephone conference call procedures.  
Telephone number for the ARB to contact you: \_\_\_\_\_  
(Owner's Telephone Number with Area Code)
- On written affidavit submitted with evidence and delivered to the ARB **before** the hearing begins

\*\*If you decide later to appear by telephone conference call, you must provide written notice to the ARB at least 10 days before the hearing date. You are responsible for providing access to the call to any person(s) you wish to invite to participate in the hearing.

SECTION 6: Check to Receive ARB Hearing Procedures

If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB's hearing procedures.

I want the ARB to send me a copy of its hearing procedures.  Yes  No

SECTION 7: Name and Signature

print here

\_\_\_\_\_

Print Name of Person Filing Protest

sign here

\_\_\_\_\_

Signature of Person Filing Protest

\_\_\_\_\_

Date