PROPERTY APPRAISAL – NOTICE OF PROTEST – TAX YEAR 2021

GENERAL INSTRUCTIONS: This form is for use by a property owner or the owner’s designated agent to file a protest with the appraisal review board (ARB) pursuant to the tax code section 41.41. 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 taxable. Do not file this document with the Texas Comptroller of Public Accounts.

FILING DEADLINES: Protests are considered timely if they are postmarked by midnight, May 15th.

A different deadline may apply if:
• the notice of appraised value was mailed to the property owner after April 16; or
• the appraisal district or the ARB was required by law to send the property owner a notice about a property and did not;

TYPES OF PROTEST HEARINGS: Under Tax Code Section 41.45, a property owner may appear or participate in the ARB protest hearing: “by telephone conference call or by written affidavit submission. Please indicate in Section 4: Additional Facts, how you intend to appear or participate in a protest hearing. If you decide to participate by telephone conference, provide your primary phone number and you must provide an affidavit with your evidence before the formal hearing.

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.

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.

HEARING NOTICE & PROCEDURES: Delivery of the notice & procedures is by regular first class mail unless you request “certified mail or e-mail.

SECTION 1: Property Owner or Lessee Information

[ ] Person Age 65 or Older [ ] Disabled Person [ ] Military Service Member [ ] Military Veteran [ ] Spouse of a Military Service Member or Veteran

Name of Property Owner or Lessee
Mailing Address, City, State, ZIP Code

Phone Number (area code & number)
Email Address***

SECTION 2: Property Description

Physical Address (if different from above)
Mobile Home Make, Model and Identification Number
Appraisal District Account Number (if known)

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. 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.

[ ] Incorrect appraised (market) value
[ ] Value is unequal compared to 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
[ ] Temporary disaster damage exemption was denied or modified.
[ ] 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 timber land
[ ] 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
[ ] Incorrect damage assessment rating for a property qualified for a temporary disaster exemption.
[ ] Other:

SECTION 4: Additional Facts

Provide facts that may help resolve this protest and the method of delivery for your notice to appear: ____________________________________________________________
Indicate how you wish to appear for your protest hearing:
[ ] In Person [ ] Remote by Zoom
[ ] By Telephone Conference; Provide your primary number and a notarized affidavit of your evidence before the formal hearing.
Preferred method of communication: [ ] English [ ] Spanish
[ ] By Notarized Affidavit; Provide your notarized affidavit of your evidence before the formal hearing.

What do you think your property’s value is? (Optional) $__________________________

[ ] Evidence requested

SECTION 5: Special Panel Request for Property Value of $50 Million or More as per Tax Code Section 6.425(g).

My property is appraised at $50 million or greater: [ ] Yes [ ] No
I request a special panel to hear my protest: [ ] Yes [ ] No
Classification of your property:
[ ] Commercial real & personal property [ ] Real & personal property of utilities [ ] Industrial and manufacturing real and personal [ ] Multifamily residential real property

SECTION 6: Name and Signature

[ ] Property Owner [ ] Property Owner’s Agent [ ] Other: __________________________

Print Name of Person Filing Protest __________________________ Signature of Person Filing Protest __________________________ Date __________________________

*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.
**If you would like to receive your notice to appear by e-mail, please indicate the request in section 4 and clearly provide the e-mail address you request it be sent to. 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.

65 or Older
Disabled Person
Military Service Member
Military Veteran
Spouse of a Military Service Member or Veteran

In Person
Remote by Zoom
By Telephone Conference
By Notarized Affidavit
Evidence requested

Commercial real & personal property
Real & personal property of utilities
Industrial and manufacturing real and personal
Multifamily residential real property

Print Name
Signature
Date

[ ] Property Owner [ ] Property Owner’s Agent [ ] Other: __________________________

Submit evidence before the formal hearing.
Preferred method of communication: English Spanish
By Notarized Affidavit: Provide your notarized affidavit of your evidence before the formal hearing.

Evidence requested

Commercial real & personal property
Real & personal property of utilities
Industrial and manufacturing real and personal
Multifamily residential real property

Print Name
Signature
Date

[ ] Property Owner [ ] Property Owner’s Agent [ ] Other: __________________________

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Print Name
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Date