Property Owner's Notice of Protest

for Counties with Populations Less than 120,000

Form 50-132-A

Appraisal District's County | Appraisal District Account Number *(if known)* | Tax Year

GENERAL INFORMATION: A property owner or an owner's designated agent can use this form to file a protest with the appraisal review board (ARB) pursuant to 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: File this document and all supporting documentation with the appraisal district office in the county in which the property is taxable. **Do <u>not</u> file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Property Owner or Lessee

☐ 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 and number)*

SECTION 2: Property Description

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

If no street address, provide legal description: _____

Mobile Home Make, Model and Identification *(if applicable)*: _____

SECTION 3: Reasons for Protest

To preserve your right to present each reason for your ARB protest 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 and/or value is unequal compared with other properties.

☐ Property should not be taxed in _____ *(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 canceled.

☐ Temporary disaster damage exemption was denied or modified.

☐ Ag-use, open-space or other special appraisal was denied, modified or canceled.

☐ 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.

☐ Incorrect damage assessment rating for a property qualified for a temporary disaster exemption.

☐ Circuit breaker limitation on appraised value for non-homestead real property was denied, modified or canceled.

☐ Incorrect appraised value and allocation of value of a structure, archaeological site and land necessary for access under a historic site exemption.

☐ Other: _____

SECTION 4: Additional Facts

What is your opinion of your property's value? *(optional)* $ _____

Provide facts that may help resolve this protest:

SECTION 5: Hearing Type

Do you request an informal conference with the appraisal office before the protest hearing? ☐ Yes ☐ No

Do you request a single-member ARB panel or a regular panel of at least three members? ☐ Single-member panel ☐ Regular panel

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 or videoconference and will submit evidence with a written affidavit delivered to the ARB before the hearing begins.* *(may use Comptroller Form 50-283, Property Owner's Affidavit of Evidence)*

☐ On written affidavit submitted with evidence and delivered to the ARB **before** the hearing begins

SECTION 6: ARB Hearing Notice and Procedures

I request my notice of hearing to be delivered by *(check one box only)*:

☐ Regular first-class mail

☐ Certified mail and agree to pay the cost *(if applicable)*

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: Certification and Signature

☐ Property Owner

☐ Property Owner's Agent

☐ Other: _____

print here _____

Print Name of Property Owner or Authorized Representative

sign here _____ _____

Signature of Property Owner or Authorized Representative | Date

* If you decide later to appear by telephone conference call or videoconference, 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. Review the ARB's hearing procedures for county-specific conference call or videoconference procedures.

Reset Print

Important Information

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FILING INSTRUCTIONS

This form 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.** Contact information for appraisal district offices may be found on the Comptroller's website.

VIDEOCONFERENCES

Videoconference hearings are not available in counties with a population of less than 100,000 that lack the technological capabilities to conduct a videoconference (Tax Code Section 41.45(b-4)).

SINGLE-MEMBER PANELS

An ARB must provide the option of a single-member panel hearing if requested in the notice of protest or submitted in writing to the ARB not later than the 10th day before the hearing date (Tax Code Section 41.45(b-4)).

ELECTRONIC DELIVERY OF COMMUNICATIONS

A property owner or their authorized representative may request electronic communications from a tax official under Tax Code Section 1.085(a-1) by using Form 50-843, *Request for Electronic Delivery of Communications with a Tax Official*. The form must be filed with the applicable tax official in the county where the property is located.

DEADLINES

With exceptions, the typical deadline for filing a notice of protest is midnight, May 15 (Tax Code Section 41.44). Contact the ARB for the county in which the property is located for the specific protest filing deadline.

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 an ARB protest. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.