

# Property Owner's Notice of Protest

Form 50-132

for Counties with Populations Greater than 120,000

Tax Year

Appraisal District's Name

Appraisal District Account Number (*if known*)

**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 not 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.

<input type="checkbox"/> Incorrect appraised (market) value and/or value is unequal compared with other properties.	<input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal.
<input type="checkbox"/> Property should not be taxed in _____ ( <i>taxing unit</i> ).	<input type="checkbox"/> Owner's name is incorrect.
<input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record.	<input type="checkbox"/> Property description is incorrect.
<input type="checkbox"/> Failure to send required notice. _____ ( <i>type</i> )	<input type="checkbox"/> Incorrect damage assessment rating for a property qualified for a temporary disaster exemption.
<input type="checkbox"/> Exemption was denied, modified or canceled.	<input type="checkbox"/> Circuit breaker limitation on appraised value for all other real property was denied, modified or canceled.
<input type="checkbox"/> Temporary disaster damage exemption was denied or modified.	<input type="checkbox"/> Incorrect allocation of value of property that qualifies as an archaeological site.
<input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or canceled.	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland.	

## 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 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*)
- By 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

Do you request an electronic reminder by text or email of the date, time and place of your ARB protest hearing? (*check one box only*):

- Yes, by text to \_\_\_\_\_  
Mobile Phone Number (*area code and number*)
- Yes, by email to \_\_\_\_\_  
Email Address\*
- No

\* 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 7: Special Panel Request for Property Value of \$57 Million or More**

I request a special panel to hear my protest: .....  Yes  No

My property is appraised at \$57 million or greater: .....  Yes  No

Appraisal district's value assigned to your property \$ \_\_\_\_\_

Property Classification:

<input type="checkbox"/> Commercial real and personal property	<input type="checkbox"/> Real and personal property of utilities
<input type="checkbox"/> Industrial and manufacturing real and personal property	<input type="checkbox"/> Multifamily residential real property

**SECTION 8: 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.

# Important Information

## GENERAL INFORMATION

This form is for use by a property owner or an owner's designated agent to file a protest with the 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

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.

## 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)).

## SPECIAL PANELS

Special panels are available in counties with a population of 1.2 million or more. To qualify for a special panel to hear your protest, a property must have an appraised value determined by the appraisal district of equal to or greater than the minimum eligibility amount determined by Tax Code Section 6.425(g) and be classified as one of the following:

- commercial real and personal property;
- real and personal property of utilities;
- industrial and manufacturing real and personal property; or
- multifamily residential real property.

## ELECTRONIC REMINDER

Electronic reminders are available in counties with a population of 120,000 or more. You must request the reminder on your notice of protest or in writing and provide a valid email address or telephone number (Tax Code Section 41.46(f)).

## 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.

## FINAL ORDER OF DETERMINATION

Email delivery of the order of determination is available in counties with a population of 120,000 or more.

## 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.