

# Property Appraisal – Notice of Protest

Property Tax Form 50-132

Appraisal District's Name

Phone (Area code and number)

Address

**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 DEADLINES:** The usual deadline for filing your notice is midnight, May 15.  
A different deadline will apply if:

- your notice of appraised value was delivered to the property owner after April 16;
- your 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.

**NOTICE:** The Comptroller's office may not advise a property owner, a property owner's agent, or the chief appraiser or appraisal district employee of an appraisal district 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.

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

Tax Year(s)

## STEP 1: Property Owner or Lessee Information

Name of Property Owner or Lessee

Mailing Address, City, State, ZIP Code

Email Address\*

Primary Phone Number (area code and number)

(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.)

## STEP 2: Property Description

Give Street Address and City if Different from Above, or Legal Description if No Street Address

Appraisal District Account Number (if known)

Mobile Homes (give make, model and identification number)

## STEP 3: Check Reasons for Your 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.

- |   |   |
|---|---|
| <input type="checkbox"/> Incorrect appraised (market) value.  | <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled.                                       |
| <input type="checkbox"/> Value is unequal compared with other properties.   | <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland.   |
| <input type="checkbox"/> Property should not be taxed in _____ (name of taxing unit)  | <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 is not located in this appraisal district or otherwise should not be included on the appraisal district record. | <input type="checkbox"/> Owner's name is incorrect.   |
| <input type="checkbox"/> Failure to send required notice. _____ (type)  | <input type="checkbox"/> Property description is incorrect.   |
| <input type="checkbox"/> Exemption was denied, modified or cancelled.   | <input type="checkbox"/> Other _____  |

## STEP 4: Additional Facts – that may help resolve this protest (continue on additional page if needed)

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

## STEP 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 schedule 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.

## STEP 6: Check to Receive ARB Hearing Procedures

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

If your protest goes to a hearing, you will automatically receive a copy of the ARB's hearing procedures.

## STEP 7: Signature

Print here  \_\_\_\_\_  
Print Name

Sign here  \_\_\_\_\_  
Signature

\_\_\_\_\_ Date