

# Property Appraisal – Notice of Protest

Appraisal District's Name

Phone (area code and number)

Address

**This document must be filed with the appraisal review board (ARB) for the appraisal district that took the action(s) you want to protest. It must not be filed with the office of the Texas Comptroller of Public Accounts.**

**GENERAL INSTRUCTIONS:** Pursuant to Tax Code Section 41.41, a property owner has the right to protest certain actions taken by the appraisal district. This form is for use by a property owner or designated agent who would like the ARB to hear and decide a protest. If you are leasing the property, you are subject to the limitations set forth in Tax Code Section 41.413.

**FILING DEADLINES:** The usual deadline for filing your notice is midnight, May 31.

A different deadline will apply to you if:

- your notice of appraised value was delivered to you after May 2;
- your protest concerns a change in the use of agricultural, open-space or timber land;
- the appraisal district or the ARB was required by law to send you notice about a property and did not;
- the ARB made a change to the appraisal records that adversely affects you and you received notice of the change; or
- in certain limited circumstances, you had good cause for missing the May 31 protest filing deadline.

Contact the appraisal review board for your specific protest filing deadline.

**ASSISTANCE:** The Comptroller's office may not advise a property owner, a property owner's agent, or the chief appraiser or another employee of an appraisal district on a matter that the Comptroller's office knows is the subject of a protest to the ARB.

## State the Year(s) for Which You are Protesting

Tax Year(s)

## STEP 1: Owner's or Lessee's Name and Address

Owner's or Lessee's First Name and Initial

Last Name

Owner's or Lessee's Current Mailing Address (number and street)

City, State, ZIP Code

Phone (area code and number)

## STEP 2: Describe Property Under Protest

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 market or appraised 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.

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

STEP 4: Give Facts That May Help Resolve Your Case

Large empty rectangular box for providing facts that may help resolve the case.

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

STEP 5: 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 6: Signature

print here Print Name

sign here Signature Date