PROPERTY APPRAISAL – NOTICE OF PROTEST – YEAR 2019

BEXAR APPRAISAL DISTRICT	411 N FRIO, PO BOX 830248 SAN ANTONIO TX 78283-0248	210-242-2432
Appraisal District's Name	Address, City, State, ZIP Code	Phone (Area code and number)

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 INSTRUCTIONS: This document 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. A directory with contact information for appraisal district offices may be found on the Comptroller's website.

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;
- the 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 May 15 protest filing deadline.

Contact the ARB for the county in which the property is located for the specific protest filing deadline.

TYPES OF PROTEST HEARINGS: Under Tax Code Section 41.45, a property owner may appear or participate in the ARB protest hearing in one of three ways: in person at the 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. Do not bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

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.

SECTION 1: Property Owner or Lessee Information

Name of Property Owner or Lessee

Mailing Address, City, State, ZIP Code | Primary Phone Number (*area code and number*)

SECTION 2: Property Description

Physical Address, City, State, ZIP Code (*if different from above*) | Appraisal District Account Number (*if known*)

Mobile Home Make, Model and Identification Number

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. 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 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
- ☐ 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
- ☐ Other:_____

SECTION 4: Additional Facts

Provide facts that may help resolve this protest and indicate how you wish to appear for your protest hearing:

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

☐ Evidence Requested

SECTION 5: Name and Signature

_____	_____	_____
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.