

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 each county in which the property is taxable. 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.

DEADLINES: With exceptions, the typical deadline for filing a notice of protest is midnight, May 15 (Tax Code Section 41.44).

INFORMAL CONFERENCES: Conferences will be offered by telephone conference or virtually before all formal hearings. Informal Conference Requested Yes No
EVIDENCE REQUESTED: Remember to check the box indicating your request for our evidence! Evidence Requested

SPECIAL PANELS: Special panels are available in counties with a population of 1.2 million or more. Refer to Section 5 for property qualification and to complete your request.

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 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.

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.

HEARING NOTICE & PROCEDURES: Delivery of the notice & procedures is by regular first-class mail unless you request Certified Mail or E-Mail**. See section 4.

SECTION 1: Property Owner or Lessee Information

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 & Number) _____ Mobile Number (Area code & Number) _____ Email Address** _____

SECTION 2: Property Description

Physical Address (if different from above) _____ Mobile Home Make, Model and Identification _____ Appraisal District Account Number (if known) _____

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 cancelled
- Temporary disaster damage exemption was denied or modified.
- 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 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 all other real property was denied, modified or canceled
- Other: _____

SECTION 4: Additional Facts, Hearing Type* & ARB Hearing Notice/Procedures**

Notice to appear and hearing procedures by certified mail requested and agree to pay the cost Electronic reminder by text or email of your ARB hearing.

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

Provide facts that may help resolve this protest:

Indicate how you wish to appear in the ARB hearing; changes must be submitted in writing 10 days before the hearing. **Submit evidence and written affidavit to ARB before hearing begins.**

In Person Three-Member Panel Single-Member Panel

*By Zoom *By Telephone Conference By Notarized Affidavit

Preferred language of communication English Spanish

SECTION 5: Special Panel Request for Property Value of \$59 Million or More as per Tax Code Section 6.425(g).

My property is appraised at \$61 million or greater, and I request a special panel to hear my protest: Yes No Appraisal District's Value assigned to your Property Classification of your property: Commercial real & personal property Real & personal property of utilities Industrial and manufacturing real and personal Multifamily residential real property

SECTION 6: Name and Signature

Property Owner Property Owner's Agent Other: _____

Print Name of Person Filing Protest Signature of Person Filing Protest 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. You may use Comptroller Form 50-283, Property Owner Affidavit of Evidence.
**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.
***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.