

# Property Owner's Notice of Protest

Form 50-132

Appraisal District's Name \_\_\_\_\_

Appraisal District Account Number (if known) \_\_\_\_\_

State the tax year(s) for which this protest is filed: \_\_\_\_\_

**GENERAL INSTRUCTIONS:** This form is for use by a property owner or an owner's designated agent 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:** 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.

**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 a protest to the ARB. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.

## SECTION 1: Property Owner or Lessee

Name of Property Owner or Lessee \_\_\_\_\_

Mailing Address, City, State, Zip Code \_\_\_\_\_

Primary Phone Number (area code and number) \_\_\_\_\_

Email Address\* \_\_\_\_\_

\* 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 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 Number (if applicable) \_\_\_\_\_

## SECTION 3: Reasons 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.** 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 _____<br>(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's record. | <input type="checkbox"/> Owner's name is incorrect.   |
| <input type="checkbox"/> Failure to send required notice. _____<br>(type)   | <input type="checkbox"/> Property description is incorrect.   |
| <input type="checkbox"/> Exemption was denied, modified or cancelled.   | <input type="checkbox"/> Other: _____   |

**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**

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 Affidavit of Evidence)
- 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. Review the ARB's hearing procedures for county-specific telephone conference call procedures.

**SECTION 6: ARB Hearing Procedures**

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

**SECTION 7: 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