Comptroller of Public Accounts FORM 50-132 (Rev. 02-09/5)

PROPERTY TAX – NOTICE OF PROTEST

Appraisal district name	Phone *(Area code and number)*
Address	

INSTRUCTIONS: If you want the appraisal review board to hear and decide your case, you must file a written notice of protest with the appraisal review board (ARB) for the appraisal district that took the action you want to protest. If you are leasing the property subject to the protest, you must have a contract requiring you to pay the property taxes on the property.

FILING DEADLINES: The usual deadline for filing your notice *(having it postmarked if you mail it)* 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; or
- the ARB made a change to the appraisal records that adversely affects you and you received notice of the change;
- you had good cause for missing the May 31 protest filing deadline.

Contact the appraisal district for your specific protest filing deadline. The ARB will determine if good cause exists for missing a deadline. Good cause means that something beyond your control, such as a medical emergency, prevented you from meeting the deadline.

WEEKENDS, HOLIDAYS: If your deadline falls on a Saturday, Sunday or other legal holiday, it is postponed until midnight of the next working day.

POSTPONEMENT: You are entitled to one postponement of the hearing without showing good cause if you have not designated an agent to represent you at the hearing. You are also entitled to postpone your hearing if you or your agent show reasonable cause for the postponement. You must request this postponement to the appraisal review board before the date of the hearing.

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 present mailing address *(number and street)*	
City, town or post office, 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 *(optional)*

Mobile homes: *(Give make, model and identification number)*

Step 3: Check reasons for your protest.

- ☐ Value is over market value.
- ☐ Value is unequal compared with other properties.
- ☐ Property should not be taxed in _____ . (name of taxing unit)
- ☐ Failure to send required notice. _____ . (type)
- ☐ Other: _____ .
- ☐ 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 should not be taxed in this appraisal district or in one or more taxing units.

Step 4: Give facts that may help resolve your case *(continue on additional page if needed)*.

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: Sign the application

Signature	Date
sign here ➧	