



# Property Tax – Notice of Protest

## Property Tax Form 50-132

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, you are subject to the limitations set forth in Texas Tax Code, section 41.413.

**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;
- 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.

**POSTPONEMENT OF HEARING:** You are entitled to one postponement of the hearing on your protest without showing cause if you have not designated an agent to represent you at the hearing and you request the postponement with the appraisal review board before the date of the hearing. You are also entitled to postpone your hearing if you or your agent show good cause for the postponement. "Good cause" is defined in Texas Tax Code, section 41.45(e-2) as a "reason that includes an error or mistake that: (1) was not intentional or the result of conscious indifference; and (2) will not cause undue delay or other injury to the person authorized to extend the deadline or grant a rescheduling."

**ASSISTANCE:** The Comptroller (including the Property Tax Assistance Division) may not advise a property owner, a property owner's agent, an appraisal district, or an appraisal review board on a matter that the comptroller knows is the subject of a protest to the appraisal review board.

### 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.

Failure to check a box may result in your inability to protest an issue. If you check "value is over market value," you are indicating that the appraised value is excessive and your property would not sell for the amount determined by the appraisal district. If you check "value is unequal as compared to other properties," you are indicating 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. Your property may be appraised at its market value, but be unequally appraised. An appraisal review board may adjust your value to equalize it with other comparable properties. Please check all boxes that apply in order to preserve your rights so that the appraisal review board may consider your protest according to law.

- |                                                                                      |                                                                                                                  |
|--------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Value is over market value.                                 | <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timber land.                   |
| <input type="checkbox"/> Value is unequal compared with other properties.            | <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled.        |
| <input type="checkbox"/> Property should not be taxed in _____ (name of taxing unit) | <input type="checkbox"/> Owner's name is incorrect.                                                              |
| <input type="checkbox"/> Failure to send required notice. _____ (type)               | <input type="checkbox"/> Property description is incorrect.                                                      |
| <input type="checkbox"/> Exemption was denied, modified or cancelled.                | <input type="checkbox"/> Property should not be taxed in this appraisal district or in one or more taxing units. |
|                                                                                      | <input type="checkbox"/> Other: _____                                                                            |

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

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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 here.**

**sign  
here** ▶

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date