



# PROPERTY APPRAISAL NOTICE OF PROTEST

HCAD Account Number:

Tax Year:

Save a Stamp!

File Online at [www.hcad.org/iFile](http://www.hcad.org/iFile)

**If you want the appraisal review board (ARB) to hear and decide your case, you must file a written notice of protest with the ARB for the appraisal district that took the action you want to protest.**

**GENERAL INSTRUCTIONS:** Pursuant to Tax Code Section 41.41, a property owner has the right to protest certain actions taken by the appraisal district. This form is for use by a property owner or designated agent who would like the ARB to hear and decide a protest. If you are leasing the property, you are subject to the limitations set forth in Tax Code Section 41.413.

**FILING DEADLINES:** The usual deadline for filing your notice is midnight, May 31. A different deadline may apply in certain cases. For more information, see Page 2.

**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 Current Mailing Address (*number and street*)

City, State, ZIP Code

Phone (*area code and number*)

This space is reserved for HCAD use only



**Step 2:  
Describe  
Property Under  
Protest**

Give Street Address and City if Different from Step 1,  
or Legal Description if No Street Address

Mobile Homes (*give make, model, and identification number*)

**Step 3:  
Check  
Reason(s) 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 market 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, timber, or other special valuation denied, modified, cancelled. |
| <input type="checkbox"/> Property should not be taxed in _____<br>(name of taxing unit) | <input type="checkbox"/> Owner's name incorrect.   |
| <input type="checkbox"/> Failure to send required notice _____<br>(type)                | <input type="checkbox"/> Property description incorrect.   |
| <input type="checkbox"/> Exemption denied, modified, or cancelled.                      | <input type="checkbox"/> Improvement (structures, etc.)  |
| <input type="checkbox"/> Property should not be taxed in this appraisal district.       | <input type="checkbox"/> Land (attach copy of deed)  |
|   | <input type="checkbox"/> Other _____   |

**Step 4:  
Give Facts That  
May Help  
Resolve Your  
Case**

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

Continue on additional pages as needed

\$

**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:  
Signature**

Signature of Owner  Signature of Lessee  Agent Agent Code # \_\_\_\_\_

Print Name \_\_\_\_\_

Sign Here \_\_\_\_\_ Date \_\_\_\_\_

**FILING DEADLINES:** While April 30 is the early deadline to file a residence homestead protest and May 31 usually is the last day to file other protests, a different deadline will apply to you if:

- your notice of appraised value was delivered to you electronically or by mail after May 2;
- your protest concerns a change in use of agricultural, open-space, or timber land;
- the appraisal district or the ARB was required by law to send you notice electronically or by mail 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;

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

**POSTPONEMENT:** 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." The Tax Code includes specific provisions regarding your legal rights and responsibilities with regard to protest hearings in addition to those mentioned above. You should carefully read Tax Code Chapter 41 for more information.

When the appraisal review board schedules your protest hearing, the board will send you electronically or by mail (or in some cases your authorized agent) a notice giving the date, time, and place of the hearing at least 15 days in advance.

Once your hearing has been scheduled, you will be able in most cases to view the documents that the chief appraiser intends to submit to support the value online at [www.hcad.org/ifile](http://www.hcad.org/ifile). If unable to do so, you may wish to visit the Harris County Appraisal District's Information & Assistance Division at 13013 Northwest Fwy., Houston, Texas. You may conduct research using public computer terminals, and you may review the chief appraiser's evidence for the hearing at that time.

Many questions about appraisal and the protest process may be answered by one of our informative videos. They can be viewed online at [www.hcad.org/video](http://www.hcad.org/video). If you cannot or do not want to attend your scheduled hearing in person, the law allows you to submit your evidence in the form of a sworn affidavit. **The affidavit must state that you swear or affirm that the information it contains is true and correct, and it must be sworn to and subscribed before a notary public or other public official who is authorized to administer oaths.**

After you receive your scheduling notice, if you decide you want to submit an affidavit, please make sure that it includes (1) the owner's name and address; (2) the property account number and description, and (3) the date and time of your hearing. **To ensure that the affidavit is available for consideration, it should be received at the hearing location at least two (2) business days prior to the date and time of the hearing.**

You may also have a representative appear for you. This person should be able to discuss your property from personal knowledge. A valid agent appointment form must first be filed with the appraisal district. Agent appointments must be made on Texas State Comptroller's Form 50-162 (or Comptroller Form 50-241, but only for use as required by court order existing as of Oct. 3, 2013). You can obtain Form 50-162 by calling our office or downloading it from [www.hcad.org/forms](http://www.hcad.org/forms).

Fill out the following authorization if you want to have a family member or friend represent you at the protest hearing. Use this only for family or friends who do not charge you for representation. You must use state form 50-162 to appoint a paid representative or to have notices and tax bills mailed to a representative.

In the event a protest or correction is filed on this account, we intend to use as part of our evidence any and all information included in this notice.

### **APPOINTMENT OF FAMILY OR FRIEND TO REPRESENT ME IN PROTEST HEARING**

I hereby appoint:

\_\_\_\_\_

First Name

\_\_\_\_\_

Last Name

to represent me in my protest hearing. My representative has general authority to review confidential information, appear for me at the protest hearing, and to negotiate and resolve the matters covered by this protest.

This appointment applies only for the hearing on this account. I understand that notice will be delivered to me.

\_\_\_\_\_

Property Owner's Signature

\_\_\_\_\_

Name Printed

\_\_\_\_\_

Date