

Property Owner's Notice of Protest

Harris County Appraisal District
Information & Assistance Division
P.O. Box 922004
Houston TX 77292-2004
Form 50-132 (11/21)



Account Number: _____

Tax Year: _____

iFile #: _____

Save a Stamp! File Online at www.hcad.org/iFile

GENERAL INSTRUCTIONS: This form is used for 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.



SECTION 1: Property Owner or Lessee

- ☐ 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 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 (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 and/or 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 _____ (taxing unit) | <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland. |
| <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"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal. |
| <input type="checkbox"/> Failure to send required notice _____ (type) | <input type="checkbox"/> Owner's name is incorrect. |
| <input type="checkbox"/> Exemption was denied, modified, or cancelled. | <input type="checkbox"/> Property description is incorrect. |
| <input type="checkbox"/> Temporary disaster damage exemption was denied or modified | <input type="checkbox"/> Incorrect damage assessment rating for a property qualified for a temporary disaster exemption |
| | <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

To receive your hearing notice by email, you must file your protest through your owner's account at <https://owners.hcad.org>

I want the ARB to send me a copy of its hearing procedures..... ☐ Yes ☐ No

If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB's hearing procedures.

I want to receive my ARB hearing notice by certified mail. (There may be a charge for this)..... ☐ Yes ☐ No

SECTION 6: Certification and Signature

☐ Property Owner

☐ Property Owner's Agent

Agent Code

☐ Other: _____

print

here →

Print Name of Property Owner or Authorized Representative

sign

here →

Signature of Property Owner or Authorized Representative

Date

Important Information

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

HEARING PARTICIPATION: If you 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.** 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.** If you decide to submit an affidavit and also appear by telephone conference call: 1) You must provide written notice to the appraisal review board at least 10 days before the hearing or with this notice of protest; 2) You must submit your evidence with a written affidavit delivered to the ARB before the hearing; 3) You will not be allowed to offer any evidence that was not included with your affidavit; 4) You will not be able to add any new evidence or testimony by telephone; and 5) You are responsible for providing access to the call to any person(s) you wish to invite to participate in the telephone conference call.

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

SPECIAL PANELS: You have the right to have your protest heard by a special appraisal review board panel if your property has an appraised value equal to or greater than the minimum eligibility amount determined by the comptroller and your property is either (A) commercial real and personal property (B) real and personal property of utilities (C) industrial and manufacturing real and personal property or (D) multifamily residential real property. You must request a special panel with your protest.

APPOINTMENT OF AGENT: 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.

ADDITIONAL INFORMATION: 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 AND FRIENDS: 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.

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