

PROPERTY APPRAISAL - NOTICE OF PROTEST - 2018

Appraisal District's Name Calhoun County Appraisal District 426 West Main Street (P.O. Box 49), Port Lavaca, Texas 77979	Phone (Area code and number) (361) 552-4560
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GENERAL INSTRUCTIONS: This form is for use by a property owner or the owner's designated agent to file a protest regarding certain actions of the appraisal district responsible for appraising the owner's property and have the appraisal review board (ARB) hear and decide the matter. Section 3 of this form identifies the reasons or grounds under Tax Code Section 41.41 that a property owner has the right to protest. 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.

FILING DEADLINES: The typical deadline for filing a notice of protest is midnight, May 15.
 A different deadline may apply if:

- the notice of appraised value was delivered to the property owner after April 16;
- the protest concerns a change in the use of agricultural, open-space or timberland;
- the appraisal district or the ARB was required by law to send the property owner a notice about a property and did not;
- the ARB made a change to the appraisal records that adversely affects the property owner and the property owner received notice of the change; or
- in certain limited circumstances, the property owner had good cause for missing the protest filing deadline.

Contact the ARB for the county in which the property is located for the specific protest filing deadline.

TYPES OF PROTEST HEARINGS: Under Tax Code Section 41.45, a property owner may appear or participate in the ARB protest hearing in one of three ways: in person at the hearing; by telephone conference call; or by written affidavit submission.

EVIDENCE FOR HEARINGS: A person participating in an ARB hearing by telephone conference call or by written affidavit submission must submit evidence with a written affidavit delivered to the ARB before the hearing begins. A completed and signed Form 50-283, Property Owner's Affidavit of Evidence to the Appraisal Review Board, may be used as the affidavit to submit evidence before the ARB hearing. Evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do not bring evidence on a smart phone. The ARB's hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

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.
 State the tax year(s) for which this protest is filed: _____

STEP 1: Owner's or lessee's name and address	Owner's or lessee's full name				
	Owner's or lessee's current mailing address (number & street, city, town or post office, state, zip code)				
	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:25%; border-right: 1px solid black; padding: 2px 5px;">Daytime Phone (area code and number)</td> <td style="width:25%; border-right: 1px solid black; padding: 2px 5px;">Evening Phone (area code and number)</td> <td style="width:25%; border-right: 1px solid black; padding: 2px 5px;">Mobile Phone (area code & number)</td> <td style="padding: 2px 5px;">Email Address*</td> </tr> </table>	Daytime Phone (area code and number)	Evening Phone (area code and number)	Mobile Phone (area code & number)	Email Address*
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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) _____				

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.
 For example, if you select the first box indicating an incorrect appraised (market) value for your property, you are representing that the value is incorrect-usually that the value should be lowered. If you also want to protest 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, you must also select the box indicating the value is unequal compared with other properties. Your property may be appraised at its market value, but be unequally appraised. 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.

STEP 3: Check reason(s) for your protest	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:50%; padding: 2px 5px;"><input type="checkbox"/> Incorrect appraised (market) value.</td> <td style="width:50%; padding: 2px 5px;"><input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timber land.</td> </tr> <tr> <td style="padding: 2px 5px;"><input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal.</td> <td style="padding: 2px 5px;"><input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled.</td> </tr> <tr> <td style="padding: 2px 5px;"><input type="checkbox"/> Value is unequal compared to other properties.</td> <td style="padding: 2px 5px;"><input type="checkbox"/> Owner's name is incorrect.</td> </tr> <tr> <td style="padding: 2px 5px;"><input type="checkbox"/> Property should not be taxed in _____ (name of taxing unit)</td> <td style="padding: 2px 5px;"><input type="checkbox"/> Property description is incorrect.</td> </tr> <tr> <td style="padding: 2px 5px;"><input type="checkbox"/> Failure to send required notice _____ (type)</td> <td style="padding: 2px 5px;"><input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record.</td> </tr> <tr> <td style="padding: 2px 5px;"><input type="checkbox"/> Exemption was denied, modified or cancelled.</td> <td style="padding: 2px 5px;"><input type="checkbox"/> Other: _____</td> </tr> </table>	<input type="checkbox"/> Incorrect appraised (market) value.	<input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timber land.	<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"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled.	<input type="checkbox"/> Value is unequal compared to other properties.	<input type="checkbox"/> Owner's name is incorrect.	<input type="checkbox"/> Property should not be taxed in _____ (name of taxing unit)	<input type="checkbox"/> Property description is incorrect.	<input type="checkbox"/> Failure to send required notice _____ (type)	<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"/> Exemption was denied, modified or cancelled.	<input type="checkbox"/> Other: _____
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STEP 4: Give facts that may resolve your case (continue on additional page if needed)	_____ _____ _____ What do you think your property's value is? (Optional) \$ _____
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STEP 5: Hearing Type	Indicate below how you intend to appear or participate in a protest hearing scheduled for the property that is the subject of this protest. 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): <input type="checkbox"/> In person <input type="checkbox"/> By telephone conference call and will submit evidence with a written affidavit delivered to the ARB before the hearing begins** Review the ARB's hearing procedures for county specific telephone conference call procedures. Telephone number for the ARB to contact you: _____ <input type="checkbox"/> On written affidavit submitted with evidence and delivered to the ARB before the hearing begins
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STEP 6: Check to receive ARB hearing procedures	I want the ARB to send me a copy of its hearing procedures. <input type="checkbox"/> Yes <input type="checkbox"/> No* * If your protest goes to a hearing, you will automatically receive a copy of the ARB's hearing procedures.
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STEP 7: Sign the protest	<table style="width:100%; border-collapse: collapse;"> <tr> <td style="width:10%; padding: 2px 5px;">print here ></td> <td style="width:70%; padding: 2px 5px;">_____</td> <td style="width:20%; padding: 2px 5px;">Date</td> </tr> <tr> <td style="padding: 2px 5px;"></td> <td style="padding: 2px 5px;">Print Name</td> <td style="padding: 2px 5px;"></td> </tr> <tr> <td style="padding: 2px 5px;">sign here</td> <td style="padding: 2px 5px;">_____</td> <td style="padding: 2px 5px;"></td> </tr> <tr> <td style="padding: 2px 5px;"></td> <td style="padding: 2px 5px;">Signature</td> <td style="padding: 2px 5px;"></td> </tr> </table>	print here >	_____	Date		Print Name		sign here	_____			Signature	
print here >	_____	Date											
	Print Name												
sign here	_____												
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*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.
 **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.