

PROPERTY APPRAISAL - NOTICE OF PROTEST

Appraisal District Name
MILAM APPRAISAL DISTRICT
120 N. HOUSTON - P.O. BOX 769 - CAMERON, TEXAS 76520
Phone (Area code and number)
(254) 697-6638 1 (800) 772-4457

GENERAL INSTRUCTIONS: This form is for use by 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.
Lessee 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 form 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. Contact information for appraisal district offices may be found on the Comptroller's website.
DEADLINES: With exceptions, the typical deadline for filing a notice of protest is midnight, May 15. (Tax Code Section 41.44) Contact the ARB for the county in which the property is located for the specific protest filing deadline.
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.

SECTION 1: Property Owner or Lessee Information
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
Primary Phone Number (area code and number)
Email Address*

SECTION 2: Property Description
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. 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.

SECTION 3: Reason for Protest
Incorrect appraised (market) value.
Exemption was denied, modified or cancelled.
Value is unequal compared with other properties.
Change in use of land appraised as ag-use, open-space, or timber land.
Property should not be taxed in (name of taxing unit)
Ag-use, open-space or other special appraisal was denied, modified or cancelled.
Failure to send required notice. (type)
Owner's name is incorrect.
Other:
Property description is incorrect.
Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal.
Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record.
Temporary disaster damage exemption was denied or modified.
Incorrect damage assessment rating for a property qualified for a temporary disaster exemption.

SECTION 4: Additional facts
Provide facts that may help resolve this protest:
What do you think your property's value is? (Optional)

SECTION 5: Hearing Type
I intend to appear in the ARB hearing scheduled for my protest in the following manner (Check only one box):
In person
By telephone conference call and will submit evidence with a written affidavit delivered to the ARB before the hearing begins** (May use Comptroller Form 50-283, Property Owner Affidavit of Evidence)
On written affidavit submitted with evidence and delivered to the ARB before the hearing begins

SECTION 6: Check to receive ARB hearing procedures
I request my notice of hearing to be delivered by (check one box only):
First Class US Mail (no charge)
Certified mail and agree to pay the cost (if applicable)
Email to the electronic address I provided in Section 1 of this form
If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB's hearing procedures.
I want the ARB to send me a copy of its hearing procedures

SECTION 7: Special Panels
I request a special panel to hear my protest
My property is appraised at \$50 million or greater
Appraisal district's value assigned to your property \$
Classification of your property:
Commercial real and personal property
Industrial and manufacturing real and personal property
Real and personal property of utilities
Multifamily residential real property

SECTION 8: Certification and Signature
Property Owner
Property Owner's Agent
Other
Date
print here Print Name sign here Signature

*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. Review the ARB's hearing procedures for the county-specific telephone conference call procedures.
Special panels are available in counties with a population of one million or more. To qualify for a special panel to hear your protest, a property must have an appraised value determined by the appraisal district of equal to or greater than the minimum eligibility amount determined by Tax Code Section 6.425(g) and be classified as one of the following: commercial real and personal property; real property of utilities; industrial and manufacturing real and personal property; or multifamily residential real property.



Property Tax Protest and Appeal Procedures

Property owners have the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- the appraised (market) value of your property;
- the unequal value of your property compared with other properties;
- the inclusion of your property on the appraisal records;
- any exemptions that may apply to you;
- the qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property ownership;
- the change of use of land receiving special appraisal;
- failure of the chief appraiser or appraisal review board (ARB) to send a required notice; or
- any action taken by the chief appraiser, county appraisal district (CAD) or ARB that applies to and adversely affects you.

Informal Review

For information about informal review and obtaining property tax records, call your appraisal district at the number listed on the Notice of Appraised Value.

Review by the ARB

If you cannot resolve your problem informally with the CAD, you file a notice of protest requesting to have your case heard by the ARB.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. It has the power to order the CAD to make the necessary changes based on evidence heard during the ARB hearing.

If you file a written request for an ARB hearing (notice of protest) before the deadline, the ARB will set your case for a hearing and send you written notice of the time, date and place of the hearing. If necessary, you may request a hearing in the evening or on a Saturday. You may use Comptroller Form 50-132, *Property Appraisal - Notice of Protest*, to file your written request for an ARB hearing.

Prior to your hearing, you may request a copy of the evidence the CAD plans to introduce at the hearing to establish any matter at issue. Before a hearing on a protest or immediately after the hearing begins, you or your agent and the CAD are required to provide each other with a copy of any materials (evidence) intended to be offered or submitted to the ARB at the 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.

To the greatest extent practicable, the hearing will be informal. You or your

designated agent may appear in person, by telephone conference call or by submission of a written affidavit to present your evidence, facts and argument. You must indicate your request for a telephone conference call hearing on your written notice of protest filed with the ARB not later than the 10th day before the hearing date and provide your evidence and written affidavit before the ARB hearing begins. You may use Comptroller Form 50-283, *Property Owner's Affidavit of Evidence to the Appraisal Review Board*, to submit evidence for your telephone conference call hearing or for hearing by affidavit.

You and the CAD representative have the opportunity to present evidence about your case. In most cases, the CAD has the burden of establishing the property's value by a preponderance of the evidence presented.

In certain protests, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters.

You should not try to contact ARB members outside of the hearing. ARB members are required to sign an affidavit saying that they have not talked about your case before the ARB hears it.

Review by the District Court, an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the ARB's decision, you have the right to appeal to district court. As an alternative to district court, you may appeal through binding arbitration or the State Office of Administrative Hearings (SOAH) if you meet the qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you receive the ARB's order. If you chose to appeal through binding arbitration, you must file a request for binding arbitration with the CAD not later than the 60th day after you receive notice of the ARB order. If you chose to appeal to the SOAH, you must file an appeal with the CAD not later than the 30th day after you receive notice of the ARB's order. Appeals to district court, binding arbitration or SOAH all require payment of certain fees or deposits.

Tax Payment

You must pay the amount of taxes due on the portion of the taxable value not in dispute, the amount of taxes due on the property under the order from which the appeal is taken or the amount of taxes due in the previous year.

More Information

You can get more information by contacting your CAD at:

Milam Appraisal District
120 N. Houston Ave.
Cameron, TX 76520

(254) 697-6638
1 (800) 772-4457

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller's website
atcomptroller.texas.gov/taxes/property-tax/

Deadline for Filing Protests with the ARB*

Usual Deadline

Not later than May 15 (or within 30 days after a notice of appraised value was mailed to you, whichever is later). Late protests are allowed for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year.

Special Deadlines

For change of use (the CAD informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30th day after the notice of the determination was delivered to you. For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a Protest you filed)

the deadline is not later than the 30th day after the notice of the change was delivered to you.

If you believe the CAD or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually Feb. 1) or no later than the 125th day after the date you claim you received a tax bill from one or more of the taxing units that tax your property. The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you

* The deadline is postponed to the next business day if it falls on a weekend or legal, state or national holiday.