

PROPERTY APPRAISAL – NOTICE OF PROTEST – TAX YEAR 2023

BEXAR APPRAISAL DISTRICT

411 N FRIO, PO BOX 830248 SAN ANTONIO TX 78283-0248

210-242-2432

GENERAL INSTRUCTIONS: This form is for use by a property owner or the 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.

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 districts 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).

INFORMAL MEETINGS: Meetings will be offered by telephone conference or virtually before all formal hearings.

SPECIAL PANELS: Special panels are available in counties with a population of one million or more. To qualify, the property value must have an appraised value of \$52 million or more per Tax Code Section 6.425(g) and have a specific classification. Please see section 5 of this form.

TYPES OF PROTEST HEARINGS: Under Tax Code Section 41.45, a property owner may appear or participate in the ARB protest hearing: \*by telephone conference call, by video conference or by written affidavit submission. Please indicate in Section 4: Additional Facts, how you intend to appear or participate in a protest hearing. If you decide to participate by telephone conference, provide your primary phone number and you must provide an affidavit with your evidence before the formal hearing.

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. Don't forget to check the box to request our evidence!

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.

HEARING NOTICE, PROCEDURES & FINAL ORDER: Delivery of the notice & procedures is by regular first class mail unless you request \*\*certified mail or \*\*\*e-mail.

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

Phone Number (area code & number) Mobile Number (area code & number)\*\*\*\* Email Address\*\*\*

SECTION 2: Property Description

Physical Address (if different from above) Mobile Home Make, Model and Identification Appraisal District Account Number (if known)

SECTION 3: Reason 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.

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

SECTION 4: Additional Facts and Hearing Type

An ARB must provide an option of a single-member panel hearing if requested on this protest or submitted in writing not later than the 10th day before the date of the hearing.

Table with 2 columns: Provide facts that may help resolve this protest and the method of delivery for your notice to appear; Indicate how you wish to appear for your protest hearing; changes must be submitted in writing 10 days before the hearing. Includes options for In Person, Remotely by Zoom, Single-Member Panel, Regular Panel, By Telephone Conference, and By Notarized Affidavit.

What is your opinion of your property's value? (Optional) \$

Evidence requested

SECTION 5: Special Panel Request for Property Value of \$52 Million or More as per Tax Code Section 6.425(g).

My property is appraised at \$52 million or greater, and I request a special panel to hear my protest: Yes No Appraisal District's Value of your Property

Classification of your property:

- Commercial real & personal property, Real & personal property of utilities, Industrial and manufacturing real and personal, Multifamily residential real property

SECTION 6: Name and Signature

- Property Owner, Property Owner's Agent, Other:

Print Name of Person Filing Protest Signature of Person Filing Protest Date

\*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. \*\*If you would like to receive your notice to appear by certified mail and agree to pay the cost, please indicate the request in section 4. Your final order of determination can be e-mailed if requested in section 4. \*\*\*If you would like to receive your notice to appear or the ARB's final order of determination by e-mail, please specify in your request which document you wish to be e-mailed in section 4 and clearly provide the e-mail address you request it be sent to. 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 would like to request an electronic reminder by text or email of the date, time and place of your ARB protest hearing, please indicate the request in section 4 and clearly provide the e-mail address or mobile number the message should be sent to.