

PROPERTY TAX – NOTICE OF PROTEST

Year

Appraisal District Name JIM WELLS COUNTY APPRAISAL DISTRICT	Phone Number (361)668-9656
Address PO BOX 607, ALICE, TX 78333-0607	Fax Number (361)668-6423

INSTRUCTIONS:

Pursuant to Tax Code Section 41.41, a property owner or the owner’s designated agent has the right to protest certain actions taken by the appraisal district. If you want the appraisal review board to hear and decide your case, you must file a written notice of protest with the appraisal review board (ARB) for the appraisal district that took the action you want to protest. **DO NOT** file this document with the office of the Texas Comptroller of Public Accounts. If you are leasing the property subject to the protest, you must have a contract requiring you to pay the property taxes on the property and meet all Tax Code requirements including those in Sec 41.413 of the Tax Code.

FILING DEADLINES:

The usual deadline for filing your notice of protest (*having it postmarked by the post office if you mail it*) is midnight, May 15.

A different deadline will apply to you if:

- Your notice of appraised value was delivered to you after April 16;
- Your protest concerns a change in use of agricultural, open-space or timber land;
- The ARB made a change to the appraisal records that adversely affects you and you received notice of the change;
- The appraisal district or the ARB was required by law to send you notice about a property and did not; or
- You had good cause for missing the May 15 protest-filing deadline.
- If your deadline falls on a Saturday, Sunday or other legal holiday, it is postponed until midnight of the next working day.

Contact the appraisal district for your specific protest-filing deadline.

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.

Step 1: Owner’s name and address	Owner’s Name	Email address*													
	Present mailing address		*An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including it on this form, you are affirmatively consenting to its release under the Public Information Act.												
	City, town or post office, state, zip code	Primary Phone Number	Secondary Phone Number												
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	Mobile Homes: (give make, model & identification number)													
Step 3: Check reasons for your protest	<p>Be sure to select all boxes that apply to preserve your right to present each reason for your protest to the ARB according to law. Failure to check a box may result in your ability to protest an issue. 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.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> Incorrect market or appraised value, including land under ag-use, open-space or other special appraisal</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timber land</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Value is unequal compared with other properties</td> <td style="border: none;"><input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or cancelled</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Exemption was denied, modified or cancelled</td> <td style="border: none;"><input type="checkbox"/> Property should not be taxed in: _____ (name of taxing unit)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Owner’s name is incorrect</td> <td style="border: none;"><input type="checkbox"/> Failure to send required notice: _____ (type)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Property description is incorrect</td> <td style="border: none;"><input type="checkbox"/> Property should not be taxed in this appraisal district or in one or more taxing units</td> </tr> <tr> <td style="border: none;"></td> <td style="border: none;"><input type="checkbox"/> Other:</td> </tr> </table>			<input type="checkbox"/> Incorrect market or appraised value, including land under ag-use, open-space or other special appraisal	<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 or other special appraisal was denied, modified or cancelled	<input type="checkbox"/> Exemption was denied, modified or cancelled	<input type="checkbox"/> Property should not be taxed in: _____ (name of taxing unit)	<input type="checkbox"/> Owner’s name is incorrect	<input type="checkbox"/> Failure to send required notice: _____ (type)	<input type="checkbox"/> Property description is incorrect	<input type="checkbox"/> Property should not be taxed in this appraisal district or in one or more taxing units		<input type="checkbox"/> Other:
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Step 4: Facts that may help your case	Continue on additional page if needed														
	What do you think your property’s value is (Optional):														
Step 5: Hearing Type	Indicate below how you intend to appear or participate in a protest hearing scheduled for 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. (CHECK ONLY ONE BOX) I intend to appear at the ARB hearing scheduled for my protest in the following manner:														
	<input type="checkbox"/> In Person <input type="checkbox"/> On written affidavit submitted with evidence and delivered to the ARB before the hearing begins. <input type="checkbox"/> By telephone conference call & will submit evidence with a written affidavit delivered to the ARB before the hearing begins.*														
	<input type="checkbox"/> _____ Area Code and Phone # for the ARB to contact you <input type="checkbox"/> Check here if you would prefer a night hearing. DOES NOT APPLY to oil and gas related properties.														
Check to receive ARB hearing procedures	<p>*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.</p> <input type="checkbox"/> Yes <input type="checkbox"/> No** I want the ARB to send me a copy of its hearing procedures.														
	**If your protest goes to a hearing, you will automatically receive a copy of the ARB’s hearing procedures.														
Step 6: Sign the application	Signature	Please Print Name of Person Signing Form	Date												

Complete this form only if you wish to initiate a formal protest. This form must be signed, dated and returned to the Jim Wells County Appraisal District as follows: (1) BY MAIL: PO Box 607, Alice, TX 78333-0607 OR (2) IN PERSON: 1600 E Main St., Ste #100, Alice, TX 78332