

**PROPERTY OWNER'S NOTICE OF PROTEST**  
For Counties with populations less than 120,000

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

**GENERAL INFORMATION:** A property owner or an owner's designated agent can use this form 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. **See back for additional important information.**

**FILING INSTRUCTIONS:** This document (signed and dated) and all supporting documentation **MUST** be filed with the Jim Wells County Appraisal District. **DO NOT file this document with the Texas Comptroller of Public Accounts.**

Step 1: Property Owner or Lessee	Name of Property Owner or Lessee		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
	<input type="checkbox"/> Age 65 or Older <input type="checkbox"/> Disabled Person <input type="checkbox"/> Military Service Member <input type="checkbox"/> Military Veteran <input type="checkbox"/> Spouse of Military Service Member or Veteran			
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	<b>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.</b> Failure to select the box that corresponds to each reason for your protest may result in your ability 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"/> Change in use of land appraised as ag-use, open-space or timberland.	
<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.		
<input type="checkbox"/> Owner's name is incorrect.		<input type="checkbox"/> Property should not be taxed in: _____ (taxing unit name)		
<input type="checkbox"/> Property description is incorrect.		<input type="checkbox"/> Failure to send required notice: _____ (type)		
<input type="checkbox"/> Exemption was denied, modified or cancelled.		<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"/> 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"/> Circuit breaker limitation on appraised value for non-homestead real property was denied, modified or cancelled.		<input type="checkbox"/> Other (specify): _____		
Step 4: Facts that may help your case				
	What do you think your property's value is (Optional):			
Step 5: Hearing Type	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> Do you request an informal conference with the appraisal office before the protest hearing?			
	<input type="checkbox"/> Single-member panel <input type="checkbox"/> Regular panel    Do you request a single-member ARB panel or a regular panel of at least three members?			
	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 ( <b>Check only one box</b> ):				
<input type="checkbox"/> In Person				
<input type="checkbox"/> By telephone conference call (for <b>property owner(s) only</b> ) and will submit evidence with a written affidavit delivered to the ARB <b>BEFORE</b> the hearing begins. <b>** (May use Comptroller Form 50-283, Property Owner Affidavit of Evidence)</b>				
<input type="checkbox"/> On written affidavit submitted with evidence and delivered to the Appraisal Review Board <b>BEFORE</b> the hearing begins.				
<b>**If you decide later to appear by telephone conference call, you <i>MUST provide written notice to the Appraisal Review Board at least 10 days before the hearing date.</i> 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 county-specific telephone conference call procedures.</b>				

Step 6: ARB Hearing Notice and Procedures	I request my notice of hearing to be delivered by <b>(check one box only)</b> : <input type="checkbox"/> Regular first-class mail <input type="checkbox"/> Certified mail and agree to pay the cost <i>(if applicable)</i> <input type="checkbox"/> Email to the electronic address I provided in Step 1 of this form <input type="checkbox"/> Yes <input type="checkbox"/> No Do you want the ARB to send you a copy of its hearing procedures? *If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB hearing procedures.		
Step 7: Certification & Signature <b>(check only one box)</b> :	<input type="checkbox"/> Property Owner <input type="checkbox"/> Property Owner’s Agent <input type="checkbox"/> Other (specify):	Print Name of Property Owner or Authorized Representative <b>Print Here ▶</b>	
		Signature of Property Owner or Authorized Representative <b>Sign Here ▶</b>	Date

**IMPORTANT INFORMATION**

**DEADLINES:** The typical deadline for filing your notice of protest **(having it postmarked by the post office if you mail it)** is midnight, May 15 (Tax Code Section 41.44).

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 Affidavit of Evidence*, 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.

**SINGLE MEMBER PANELS:** An ARB must provide a single-member panel hearing if requested in the Notice of Protest or submitted in writing to the ARB not later than the 10<sup>th</sup> day before the date of the hearing. (Tax Code Section 41.45(b-4)).

**ELECTRONIC DELIVERY OF COMMUNICATIONS:** A property owner or their authorized representative may request electronic communications from a tax official under Tax Code Section 1.085(a-1) by using Form 50-843, Request for Electronic Delivery of Communications with a Tax Official. The form must be filed with the applicable tax official in the county where the property is located.

**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.