

PROPERTY OWNER'S 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

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. 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 AND DEADLINES: *Complete this form only if you wish to initiate a formal protest.* This form (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.**

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'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: 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	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 ability to protest an issue that you want to pursue.				
<input type="checkbox"/> Incorrect market or appraised value, including land under special appraisal for ag-use, open-space or other special appraisal.		<input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland.			
<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"/> 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 denied, modified or cancelled (includes Temporary disaster damage exemption)		<input type="checkbox"/> Property not in this appraisal district or should not be included on the appraisal roll			
<input type="checkbox"/> Other (specify): _____		<input type="checkbox"/> Incorrect damage assessment rating for a property qualified for a Temporary disaster exemption.			
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	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 (<i>Check only one box</i>):				
<input type="checkbox"/> In Person					
<input type="checkbox"/> Be telephone conference call and will submit evidence with a written affidavit delivered to the Appraisal Review Board BEFORE the hearing begins. <i>**(May use Comptroller Form 50-283, Property Owner Affidavit of Evidence)</i>					
<input type="checkbox"/> On written affidavit submitted with evidence with a written affidavit delivered to the Appraisal Review Board BEFORE the hearing begins.					
**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 Appraisal Review Board's hearing procedures					
Step 6: ARB Hearing Notice and Procedures	Rather than regular first-class mail, I request my notice of hearing to be delivered by (<i>check one box only</i>):				
<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					
Do you want the ARB to send you a copy of its hearing procedures? <input type="checkbox"/> Yes <input type="checkbox"/> No					
If a protest goes to a hearing, the Appraisal Review Board automatically sends each party a copy of the Appraisal Review Board hearing procedures.					
Step 7: Certification and Signature (<i>check only one box</i>):	<input type="checkbox"/> Property Owner	Print Name of Property Owner or Authorized Representative		Date	
<input type="checkbox"/> Property Owner's Agent		Print Here ▶			
<input type="checkbox"/> Other (specify): _____		Signature of Property Owner or Authorized Representative			
		Sign Here ▶			

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 appraisal of your property compared with other properties
- the inclusion of your property on the appraisal roll
- 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, appraisal district or appraisal review board (ARB) that applies to and adversely affects you.

ONLINE FILING OF NOTICE OF PROTEST

Sec 41.415 of the Texas Property Tax Code allows the owner of a property that for the current tax year has been granted a residence homestead exemption to file a protest online if the reason for protest is:

- Incorrect market or appraised value, including land under special appraisal or
- value is unequal compared with other properties

If a PIN # is shown on the front of a Notice of Appraised Value sent to you, filing a protest online is available. Please visit the appraisal district website at www.jimwells cad.org and click on the "Property Appraisal Information" button.

INFORMAL REVIEW

Property owners or their representatives are encouraged to meet with an Appraisal District staff appraiser *before filing a protest*. Staff appraisers will be meeting informally with property owners or their representative to discuss any of the items listed above which may affect any property owners. Interested persons should call (361)668-9656 and ask to speak to an appraiser.

REVIEW BY THE ARB

If you cannot resolve your problem informally with the county appraisal district (CAD) staff, you may have your case heard by the ARB.

The ARB is an independent board of citizens that hears & 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. If necessary, you may request a hearing in the evening. You may use Comptroller Form 50-132, *Property Appraisal – Notice of Protest* or you can get a copy of a protest form from the appraisal district office 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 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) that 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. (Multiple copies of paper materials typically must be brought to the hearing so that each ARB member has a copy of all the evidence to review.) To the greatest extent practicable, the hearing will be informal. You or a designated agent may appear in person, by telephone conference call or by submission of a written affidavit to present your evidence, facts and argument. If you decide to participate by telephone conference call, you must provide your evidence to the ARB with a written affidavit at least 10 days 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(s) have the opportunity to present evidence about your case. You may cross-examine the CAD representative(s). The ARB will make its decision based on the evidence presented by both parties. 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 OR AN ARBITRATOR

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 decision, you have the right to appeal. If you choose to go to court, you must start the process by filing a petition within 60 days of the date you receive the ARB's order. In certain cases, as an alternative to filing an appeal in district court, you may file, not later than the 45th day after you receive notice of the ARB order, a request for binding arbitration with the county appraisal district.

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 the Jim Wells County Appraisal District office:

- in person at: 1600 E Main St Ste #100, Alice, TX
- by mail at: PO Box 607, Alice, TX 78333-0607
- by phone at: (361)668-9656

You can get additional information on how to prepare a protest from the Comptroller's publication, *Property Tax Basics*, available on the Comptroller's Property Tax Assistance Division's website at comptroller.texas.gov/taxes/property-tax/docs/96-1425.pdf.

DEADLINE FOR FILING PROTESTS WITH THE ARB*

USUAL DEADLINE

On or before April 30 for residence homesteads and not later than May 15 for all other property (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. Good cause as defined by Tax Code Section 41.45(e-2) is a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling. Local ARB hearing procedures may also address specific examples of 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 used 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 appraisal district 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.