

Appraisal Review Board Protest Hearing Notice

Form 50-216

Property Owner

Tax Year(s)

Address, City, State, Zip Code

Appraisal Review Board for the _____ Appraisal District.

Case Number

Account Number

Property Address or Legal Description

Specific Subject Matter(s) of the Protest Hearing

Dear Property Owner:

The following hearing is scheduled on your filed protest referenced above.

Date: _____ Time: _____

Place: _____

Telephone Conference Call Number or Videoconference Access Information: _____

Failure to appear for your hearing may result in the dismissal of your protest and may jeopardize other rights to which you may otherwise be entitled.

Telephone Conference Call or Videoconference: To appear by telephone conference call or videoconference, you must provide the following to the ARB before the hearing:

1. written notice at least 10 days before the hearing that you want a telephone conference call or videoconference hearing (if you have not done so already); and
2. a written affidavit with your evidence. (You may use Comptroller Form 50-283, Property Owner's Affidavit of Evidence.)

If you wish to invite individuals to participate in your telephone conference call or videoconference hearing, you are responsible for providing them access to the hearing.

Videoconferences: Availability of videoconference hearings is not required in counties with a population of less than 100,000 that lack the technological capabilities to conduct a videoconference hearing pursuant to Tax Code Section 41.45(b-4).

Written Affidavit: To appear by written affidavit, you must attest to the affidavit before a notary public or an office authorized to administer oaths. The affidavit must state whether you intend to appear at the hearing and must be submitted to the ARB **before** it begins the hearing on the protest. By submitting an affidavit you do not waive the right to appear in person at the protest hearing. The ARB may consider the affidavit only if you do not appear at the hearing in person.

Evidence Submission: Evidence and/or documentation to support your protest 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. See the ARB's hearing procedures regarding the requirements to properly submit evidence on a small portable electronic device.

Evidence Inspection: At least 14 days before a protest hearing, the chief appraiser must inform the property owner that the owner or agent may request a copy of the data, schedules, formulas and all other information that the chief appraiser will introduce at the hearing.

Property Owner Representation: You may have a representative or agent appear for you. This person must have written authorization to represent you that you personally signed and filed with the appraisal district at or before the hearing on the protest.

Postponements: On request made to the ARB before the date of the hearing, a property owner who has not designated an agent under Tax Code Section 1.111 to represent the property owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the ARB shall postpone the hearing to a later date if good cause is shown by the property owner or the owner's agent or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than 30 days unless agreed to by the chief appraiser and the ARB chairman or the chairman's representative.

A property owner or agent under Tax Code Section 1.111 is entitled to a postponement if a scheduled hearing has not commenced within two hours of the time initially set for the hearing.

Electronic Hearing Reminder: You may request email and/or text message hearing reminders in counties with a population of 120,000 or more by submitting a written request that includes a valid email address or telephone number.

Property Owner Rights: The Tax Code includes specific provisions regarding your legal rights and responsibilities with regard to protest hearings in addition to those mentioned above. You should carefully read Tax Code Chapter 41 for more information.

Accommodations: If you have further questions or if you require accommodations due to disability, please contact:

Contact Name

Contact Telephone Number