

PROPERTY APPRAISAL – NOTICE OF PROTEST – Tax Year

CCAD-132 [Rev 2022.03-03]

Collin Central Appraisal District 250 Eldorado Pkwy • McKinney, TX 75069	www.CollinCAD.org 469.742.9200 or 866.467.1110
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GENERAL INSTRUCTIONS: This form is used for 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. **Protests must be filed using the Online Appeals website, by mail, or hand delivery.**

DEADLINES: With exceptions, the typical deadline for filing a protest (having it postmarked, if you mail it) is **midnight, May 15**.

A different deadline may apply if: *(Tax Code Section 41.44)*

- your notice of appraised value was postmarked after April 16; or
- you received a notice of change to the appraisal records postmarked after April 16

STEP 1: Owner or Lessee Information	Name of Property Owner or Lessee <i>(last name, first name)</i> :	
	Mailing Address, City, State, Zip Code:	
	Phone Number <i>(area code and number)</i> :	<input type="checkbox"/> Check here if mailing address has changed.
	<input type="checkbox"/> Person Age 65 or Older <input type="checkbox"/> Disabled Person <input type="checkbox"/> Military Service Member or Spouse <input type="checkbox"/> Military Veteran or Spouse	

STEP 2: Property Description	Physical Address and City if different from above; or Legal Description if no street address; or Mobile Home Info (Make, Model, ID Numbers) if applicable:
	Appraisal District Account Number <i>(if known)</i> :

STEP 3: Reason(s) 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.	
	<input type="checkbox"/> Market & Equity - Incorrect appraised (market) value <u>and</u> value is unequal compared with other properties. [1 & 2]	<input type="checkbox"/> Ag-use, open-space, or other special appraisal was denied, modified, or canceled. [8]
	<input type="checkbox"/> Market - Incorrect appraised (market) value. [1]	<input type="checkbox"/> Change in use of land appraised as ag-use, open-space, or timberland. [7]
	<input type="checkbox"/> Equity - Value is unequal compared with other properties. [2]	<input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space, or other special appraisal. [12]
	<input type="checkbox"/> Exemption was denied, modified, or canceled. [6]	<input type="checkbox"/> Property should not be taxed in _____ [3] <i>(name of taxing unit)</i>
	<input type="checkbox"/> Owner’s name is incorrect. [9]	<input type="checkbox"/> Failure to send required notice. _____ [4] <i>(type of notice)</i>
	<input type="checkbox"/> Property description is incorrect. [10]	<input type="checkbox"/> Other: _____ [5] <i>(write-in reason)</i>
	<input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the district’s record. [11]	_____ [5] <i>(write-in reason cont'd)</i>

STEP 4: Additional Facts	What is your opinion of your property’s value? <i>(optional)</i> \$ _____ <i>(continue on additional pages if needed)</i>
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STEP 5: Hearing Type	Indicate how you intend to appear for your scheduled ARB formal hearing <i>(check only one)</i> :
	<input type="checkbox"/> In Person <input type="checkbox"/> On Notarized Affidavit or Written Declaration submitted with evidence and delivered to the ARB before the hearing begins.*
	<input type="checkbox"/> By Telephone Conference Call* To participate by phone or video conference you must submit a written affidavit of evidence before the hearing begins. During a video conference, in addition to audio, the ARB panel hearing the protest will use screen sharing to allow all parties a live view of the evidence being reviewed by members of the ARB panel. <input type="checkbox"/> By Videoconference (screenshare)*

Changes to hearing type must be submitted in writing to the ARB no later than the 10th day before the hearing.
 Tax Code Section 41.45 (b-4) allows a property owner to request that the ARB hearing be conducted by a single-member panel. Indicate your request in Step 4.
 *To facilitate input of your affidavit/declaration and evidentiary materials into the ARB’s records, **the ARB requests evidence at least three (3) days prior to the hearing.**
 A property owner does not waive the right to appear in person at a hearing by submitting an affidavit/declaration or by electing to appear by telephone or video conference.

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STEP 6: Hearing Notice & Procedures	<ul style="list-style-type: none"> • If your protest goes to a hearing, you will automatically receive a copy of the ARB’s hearing procedures. • Your Notice of Hearing is sent to you by first-class regular mail. The ARB’s Final Order of Determination is sent by certified mail. <ul style="list-style-type: none"> ○ If you would like to receive your Notice of Hearing by certified mail and agree to pay the cost, you must indicate your request in Step 4. <i>(Section 41.46(d))</i> ○ If you would like to receive your Notice of Hearing or the ARB’s Final Order of Determination by email, you must indicate your request in Step 4 and clearly provide a valid email address. <i>(Section 41.46(e) & 41.47(d-1))</i> • If you would like to request an electronic reminder by text or email of your ARB protest hearing, you must file your protest via the Online Appeals eFile website where you will register & confirm your email address and mobile number (if applicable) and indicate your request there. <i>(Section 41.46(f))</i> 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.
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STEP 7: Special Panels	To qualify for a special panel to hear your protest, a property must have an appraised value determined by the appraisal district of \$52 million or more and be classified as Commercial, Industrial/Manufacturing, Multi-Family, or Utilities. Indicate your request in Step 4. <i>(Section 6.425)</i>
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STEP 8: Protester’s Name & Signature	print here <div style="float: right; text-align: right;"> <input type="checkbox"/> Owner <input type="checkbox"/> Lessee <input type="checkbox"/> Other _____ <input type="checkbox"/> Property Owner’s Agent – CCAD Agent ID: _____ </div>
	sign here <div style="float: right; text-align: right;"> Date: _____ </div>

***** Property owners must file a protest using the Online Appeals eFile website, or submit a written protest by mail or in-person. *****