

PROPERTY TAX – NOTICE OF PROTEST – 2012

CCAD-132 [Rev 03/12.1]

Collin Central Appraisal District 250 Eldorado Pkwy • McKinney, TX 75069	469.742.9200 or 866.467.1110 www.collincad.org
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INSTRUCTIONS: 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. The ARB will not accept protest filings by electronic communication (facsimile, email, etc.). However, if eligible a property owner may file electronically under Section 41.415 of the Texas Property Tax Code. If you are leasing the property, you are subject to the limitations set forth in Texas Tax Code, section 41.413.

FILING DEADLINES: The usual deadline for filing your notice (having it postmarked if you mail it) is midnight, May 31.

A different deadline will apply to you if:

- your notice of appraised value was postmarked after May 2;
- your protest concerns a change in the use of agricultural, open-space or timber land;
- the appraisal district or the ARB was required by law to send you notice about a property and did not;
- the ARB made a change to the appraisal records that adversely affects you and you received notice of the change; or
- in certain limited circumstances, you had good cause for missing the May 31 protest filing deadline.

Contact the appraisal review board for your specific protest filing deadline. The ARB will determine if good cause exists for missing a deadline. Good cause as defined by Tax Code Section 41.45 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.

POSTPONEMENT OF HEARING: You are entitled to one postponement of the hearing without showing cause if you have not designated an agent to represent you at the hearing and request the postponement with the appraisal review board before the date of the hearing. You are also entitled to postpone your hearing if you or your agent show reasonable cause for the postponement.

ASSISTANCE: The Comptroller (including the Property Tax Assistance Division) may not advise a property owner, a property owner's agent, an appraisal district, or an appraisal review board on a matter that the comptroller knows is the subject of a protest to the appraisal review board.

STEP 1: Owner's or lessee's name & address	Owner's or lessee's last name, first name and initial	
	Owner's or lessee's current mailing address <i>(number, street, city, state, zip code)</i> <input type="checkbox"/> Check here if mailing address has changed	
	Daytime Phone (area code and number)	Evening Phone (area code and 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 (if known)
	Mobile Homes (give make, model and identification number)

STEP 3: Check reason(s) for your protest	Failure to check a box may result in your inability to protest an issue. If you check "value is over market value," you are indicating that the appraised value is excessive and your property would not sell for the amount determined by the appraisal district. If you check "value is unequal as compared to other properties," you are indicating 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. Your property may be appraised at its market value, but be unequally appraised. An appraisal review board may adjust your value to equalize it with other comparable properties. Please check all boxes that apply in order to preserve your rights so that the appraisal review board may consider your protest according to law.	
	<input type="checkbox"/> Value is over market value.	<input type="checkbox"/> Exemption was denied, modified or canceled.
	<input type="checkbox"/> Value is unequal compared with other properties.	<input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timber land.
	<input type="checkbox"/> Property should not be taxed in _____ <small>(name of taxing unit)</small> .	<input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or canceled.
	<input type="checkbox"/> Failure to send required notice. _____ <small>(type)</small>	<input type="checkbox"/> Owner's name is incorrect.
	<input type="checkbox"/> Other: _____	<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.	

STEP 4: Give facts that may help resolve your case <small>(continue on addl page if needed)</small>
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STEP 5: ARB hearing procedures	I want the ARB to send me a copy of its hearing procedures. <input type="checkbox"/> Yes <input type="checkbox"/> No* <small>*If your protest goes to a hearing, you will automatically receive a copy of the ARB's hearing procedures.</small>
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STEP 6: Sign the protest	Signature: _____	<input type="checkbox"/> Owner	Date: _____
	Sign here	<input type="checkbox"/> Agent	