

IMPORTANT INFORMATION

GENERAL INFORMATION

This form is for use by a property owner or an owner's designated agent to file a protest with the 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

This form and all supporting documentation must be filed with the appraisal district office in each county in which the property is located. **Do not file this document with the Texas Comptroller of Public Accounts.** Contact information for appraisal district offices may be found on the Comptroller's website.

ELECTRONIC DELIVERY OF COMMUNICATIONS

A property owner or their authorized representative may request electronic communications from a tax official under Tax Code Section 1.008(a-1) by using Form 50-843, Request for Electronic Delivery of Communication with a Tax Official. The form must be filed with the applicable tax official in the county where the property is located. This form is located on our website at www.bastropcad.org

SINGLE-MEMBER PANELS

An ARB must provide the option of a single-member panel hearing if requested in the notice of protest or submitted in writing to the ARB not later than the 10th day before the hearing date (Tax Code Section 41.45(b-4))

HEARING TYPE INFORMATION

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.

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 an ARB protest. Consult Tax Code Chapter 41 or the ARB hearing procedures for more information.

DEADLINES

With exceptions, the typical deadline for filing a notice of protest is midnight, May 15 (Tax Code Section 41.44). Contact the ARB for the county in which the property is located for the specific protest filing deadline.

VIDEOCONFERENCES

Videoconference hearings are not available in counties with a population of less than 100,000 that lack the technological capabilities to conduct a videoconference (Tax Code Section 41.45(b-4)).