

Property Owner's Affidavit of Evidence

Form 50-283

Tax Year _____

Appraisal District's Name _____

Appraisal District Account Number (if known) _____

GENERAL INSTRUCTIONS: This form is for use by a property owner to offer and submit evidence and/or argument for an appraisal review board (ARB) protest hearing by telephone conference call, videoconference or written affidavit pursuant to Tax Code Section 41.45.

FILING INSTRUCTIONS: This affidavit and evidence for the hearing may be submitted to the ARB 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 file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Property Owner or Lessee

Name of Property Owner or Lessee _____

Mailing Address, City, State, ZIP Code _____

Phone Number (area code and number) _____

Email Address* _____

SECTION 2: Property Description

Physical Address, City, State, ZIP Code (if different than above) _____

If no street address, provide legal description: _____

Mobile Home Make, Model and Identification Number (if applicable) _____

SECTION 3: Reasons for Protest

To preserve your right to present each reason for your ARB protest 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"/> Incorrect appraised (market) value and/or value is unequal compared with other properties. | <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland. |
| <input type="checkbox"/> Property should not be taxed in _____.
(name of taxing unit) | <input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal. |
| <input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record. | <input type="checkbox"/> Owner's name is incorrect. |
| <input type="checkbox"/> Failure to send required notice. _____
(type) | <input type="checkbox"/> Property description is incorrect. |
| <input type="checkbox"/> Exemption was denied, modified or canceled. | <input type="checkbox"/> Incorrect damage assessment rating for a property qualified for a temporary disaster exemption. |
| <input type="checkbox"/> Temporary disaster damage exemption was denied or modified. | <input type="checkbox"/> Circuit breaker limitation on appraised value for non-homestead real property was denied, modified or canceled. |
| <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified or canceled. | <input type="checkbox"/> Incorrect appraised value and allocation of value of a structure, archaeological site and land necessary for access under a historic site exemption. |
| | <input type="checkbox"/> Other: _____ |

SECTION 4: Evidence

Attach evidentiary materials (such as letters, receipts, deeds, photographs, etc.) to be submitted with this affidavit.

Provide the total number of pages or images submitted as evidence with this affidavit: _____

SECTION 5: Statement of Facts or Arguments

State all facts or arguments that may help resolve your case.

SECTION 6: Hearing Type

Indicate how you intend to participate in the ARB hearing regarding your protest (*select only one box*).

- ☐ I do **not** intend to appear at the hearing in person, by telephone conference call or by videoconference.
This affidavit and the evidence and/or argument submitted with it may be used at the hearing if I do not appear in person at the hearing.
- ☐ I intend to appear **in person** at the hearing.
This affidavit may not be used for the hearing if I do appear in person at the hearing.
- ☐ I intend to appear **by telephone conference call** for the hearing.
This affidavit and the evidence submitted with it may be used for the hearing if I do not appear in person at the hearing.
- ☐ I intend to appear **by videoconference** for the hearing.
This affidavit and the evidence submitted with it may be used for the hearing if I do not appear in person at the hearing.**

NOTE: If you decide later to appear by telephone conference call or videoconference, you must provide written notice to the ARB at least 10 days before the hearing date and submit your evidence with an affidavit (if not previously done).

SECTION 7: Name and Signature

State of Texas

County of _____

Before me, the undersigned authority, personally appeared _____, who, being by me duly sworn, deposed as follows:

Affiant Name

1. My name is _____. I am of sound mind, capable of making this affidavit, and personally acquainted with the facts stated in this affidavit as well as any materials attached to this affidavit. I am submitting and offering any materials as evidence or argument to the ARB for consideration at the protest hearing for the property described in Section 2 of this affidavit.
Affiant Name
2. Any materials submitted with this affidavit as evidence were generated or collected by me or for me, and are the original or exact duplicates of the original.
3. Any materials I am submitting as evidence comprise a total of _____ pages or images and are described in Section 4 of this affidavit. I am attaching any materials in paper form or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) onto which images of the materials have been loaded as prescribed by the ARB's hearing procedures.
4. The facts contained in this affidavit are true and correct, and the information reflected in any evidentiary materials attached to this affidavit are true and correct.

Signed on this _____ day of _____, 20 _____

Affiant Signature

SWORN TO AND SUBSCRIBED before me on the

_____ day of _____, 20 _____

Notary Public, State of Texas

My Commission Expires

Notary's Printed Name

*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.

**You may change your mind and appear in person at the ARB hearing. You do not waive the right to appear in person at the hearing by submitting this affidavit to the ARB. If you indicate that you intend NOT to appear at the hearing or you do not complete this section of the form and you do not elect to appear by telephone conference call or videoconference, the ARB is not required to consider the affidavit at a scheduled hearing, and may consider the affidavit at a hearing designed for the specific purpose of processing affidavits.

Important Information

GENERAL INFORMATION

This form is for use by a property owner to offer and submit evidence and/or argument for an ARB protest hearing by telephone conference call, videoconference or written affidavit pursuant to Tax Code Section 41.45.

Property owners not appearing in person at a scheduled ARB protest hearing are required to offer and submit evidentiary materials (such as documents, photographs, etc.) or argument (such as a written statement that specifies the action of the appraisal district relating to the property from which relief is sought) by written affidavit delivered to the ARB before the hearing.

Tax Code Section 41.45(b-6) does not require ARBs in counties with populations less than 100,000 that lack technological capabilities to conduct videoconferences

FILING INSTRUCTIONS

This affidavit and evidence for the hearing may be submitted to the ARB 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. Evidence should NOT be provided on a smart phone. Review the ARB's hearing procedures regarding the requirements to properly submit evidence on a small portable electronic device. **Do not file this document with the Texas Comptroller of Public Accounts.**

DEADLINES

The affidavit and evidence must be submitted to the ARB before the protest hearing begins.