

## How to File a Protest

1.	You must file your protest in writing. The appraisal district has protest forms available, but you need not use one. A notice of protest must identify the owner and the subject property. It must indicate that you are dissatisfied with a decision made by the appraisal district.
2.	File your notice of protest before June 1 or no later than 30 days after the appraisal district mailed a notice of appraised value to you, whichever is later. Note that the period is 30 days after the mailing of the notice, not its receipt. If you are an offshore worker on a drilling or production facility or on full-time military duty, you may be entitled to file a late protest.
3.	If the chief appraiser sends you a notice that your land is no longer in agricultural use, you must file your protest within 30 days of the date upon which the notice was mailed. The chief appraiser sends this notice by certified mail; the mailing date appears on the postmark on the envelope.
4.	If you file a notice of protest before the appraisal review board approves the appraisal records, you are entitled to a hearing only if the board decides that you had a good reason for failing to meet the deadline.
5.	If you do not file a notice of protest before the appraisal review board approves the appraisal records, you lose your right to protest. You also lose the right to file a lawsuit about the taxable value of your property.
6.	If your protest is late because the chief appraiser or appraisal review board failed to mail a required notice of appraised value or a denial of exemption or agricultural appraisal, you may file your protest any time before the taxes become delinquent or no later than the 125 <sup>th</sup> day after the date you claim you received a tax bill from one or more of the taxing units that taxes your property. You must pay some current taxes before the delinquency date to be entitled to this type of hearing. A notice of appraised value is not always required to be sent to a property owner.
7.	In some cases, you may file with the appraisal review board to correct an error even after these deadlines. Contact your appraisal district or the Comptroller's office if you have questions about clerical errors, substantial value errors, double taxing or other possible errors.