Contents

1234 SESAME ST, HOUSTON, TX 77036

Account #1234567890123 · July 10, 2026

In this kit

Notice of Protest (Form 50-132)

Send only the clean form(s) to HCAD — by mail, drop-off, or upload. Keep your copy.

The pages stamped «YOUR COPY / DO NOT MAIL» are for your records — do NOT mail or upload them to HCAD. Send only the clean, un-stamped form page(s).

Mail to: Harris Central Appraisal District, P.O. Box 922004, Houston, TX 77292-2004 · or drop off at 13013 Northwest Freeway. Prefer online? Use HCAD's iFile at owners.hcad.org.

Property Owner's Notice of Protest

for Counties with Populations Greater than 120,000

Form 50-132

Harris Central Appraisal District	1234567890123	2026
Appraisal District's County	Appraisal District Account Number *(if known)*	Tax Year

GENERAL INFORMATION: A property owner or an owner's designated agent can use this form 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.

FILING INSTRUCTIONS: File this document and all supporting documentation with the appraisal district office in the county in which the property is taxable. **Do not file this document with the Texas Comptroller of Public Accounts.**

SECTION 1: Property Owner or Lessee

- [ ] Person Age 65 or Older
- [ ] Disabled Person
- [ ] Military Service Member
- [ ] Military Veteran
- [ ] Spouse of a Military Service Member or Veteran

JOHN SMITH
Name of Property Owner or Lessee

1234 SESAME ST, HOUSTON, TX 77036
Mailing Address, City, State, ZIP Code

(713) 555-0100
Phone Number *(area code and number)*

SECTION 2: Property Description

1234 SESAME ST, HOUSTON, TX 77036
Physical Address, City, State, ZIP Code *(if different than above)*

If no street address, provide legal description: ______________________

Mobile Home Make, Model and Identification *(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.

- [x] Incorrect appraised (market) value and/or value is unequal compared with other properties.
- [ ] Property should not be taxed in ______________________ *(taxing unit)*.
- [ ] Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record.
- [ ] Failure to send required notice. ______________________ *(type)*
- [ ] Exemption was denied, modified or canceled.
- [ ] Temporary disaster damage exemption was denied or modified.
- [ ] Ag-use, open-space or other special appraisal was denied, modified or canceled.
- [ ] Change in use of land appraised as ag-use, open-space or timberland.
- [ ] Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal.
- [ ] Owner's name is incorrect.
- [ ] Property description is incorrect.
- [ ] Incorrect damage assessment rating for a property qualified for a temporary disaster exemption.
- [ ] Circuit breaker limitation on appraised value for all other real property was denied, modified or canceled.
- [ ] Incorrect appraised value and allocation of value of a structure, archaeological site and land necessary for access under a historic site exemption.
- [ ] Other: ______________________

SECTION 4: Additional Facts

What is your opinion of your property's value? *(optional)* $ $330,000

Provide facts that may help resolve this protest:

SECTION 5: Hearing Type

Do you request an informal conference with the appraisal office before the protest hearing? ☐ Yes ☐ No

Do you request a single-member ARB panel or a regular panel of at least three members? ☐ Single-member panel ☐ Regular panel

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 or videoconference.

I intend to appear in the ARB hearing scheduled for my protest in the following manner *(check only one box):*

☐ In person

☐ By telephone conference call and will submit evidence with a written affidavit delivered to the ARB before the hearing begins.** *(may use Comptroller Form 50-283, Property Owner's Affidavit of Evidence)*

☐ By videoconference and will submit evidence with a written affidavit delivered to the ARB before the hearing begins.** *(may use Comptroller Form 50-283, Property Owner's Affidavit of Evidence)*

☐ On written affidavit submitted with evidence and delivered to the ARB **before** the hearing begins

SECTION 6: ARB Hearing Notice and Procedures

I request my notice of hearing to be delivered by *(check one box only)*:

☐ Regular first-class mail

☐ Certified mail and agree to pay the cost *(if applicable)*

If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB's hearing procedures.

I want the ARB to send me a copy of its hearing procedures ☐ Yes ☐ No

Do you request an electronic reminder by text or email of the date, time and place of your ARB protest hearing? *(check one box only)*:

☐ Yes, by text to ____________________
Mobile Phone Number *(area code and number)*

☐ Yes, by email to ____________________
Email Address*

☐ No

* 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.

SECTION 7: Special Panel Request for Property Value of $62.9 Million or More

I request a special panel to hear my protest: ☐ Yes ☐ No

My property is appraised at $62.9 million or greater: ☐ Yes ☐ No

Appraisal district's value assigned to your property $ ____________________

Property Classification:

☐ Commercial real and personal property
☐ Real and personal property of utilities
☐ Industrial and manufacturing real and personal property
☐ Multifamily residential real property

SECTION 8: Certification and Signature

☑ Property Owner ☐ Property Owner's Agent ☐ Other: ____________________

print here JOHN SMITH
Print Name of Property Owner or Authorized Representative

sign here ____________________ 07/10/2026
Signature of Property Owner or Authorized Representative Date

** If you decide later to appear by telephone conference call or videoconference, you must provide written notice to the ARB at least five days before the hearing, or 10 days before the hearing if you have an authorized representative. You are responsible for providing access to the call to any person(s) you wish to invite to participate in the hearing. Review the ARB's hearing procedures for county-specific conference call or videoconference procedures.

Reset Print

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.

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)).

SPECIAL PANELS

Special panels are available in counties with a population of 1.2 million or more. To qualify for a special panel to hear your protest, a property must have an appraised value determined by the appraisal district of equal to or greater than the minimum eligibility amount determined by Tax Code Section 6.425(g) and be classified as one of the following:

- commercial real and personal property;
- real and personal property of utilities;
- industrial and manufacturing real and personal property; or
- multifamily residential real property.

ELECTRONIC REMINDER

Electronic reminders are available in counties with a population of 120,000 or more. You must request the reminder on your notice of protest or in writing and provide a valid email address or telephone number (Tax Code Section 41.46(f)).

ELECTRONIC DELIVERY OF COMMUNICATIONS

A property owner or their authorized representative may request electronic communications from a tax official under Tax Code Section 1.085(a-1) by using Form 50-843, *Request for Electronic Delivery of Communications with a Tax Official*. The form must be filed with the applicable tax official in the county where the property is located.

FINAL ORDER OF DETERMINATION

Email delivery of the order of determination is available in counties with a population of 120,000 or more.

DEADLINES

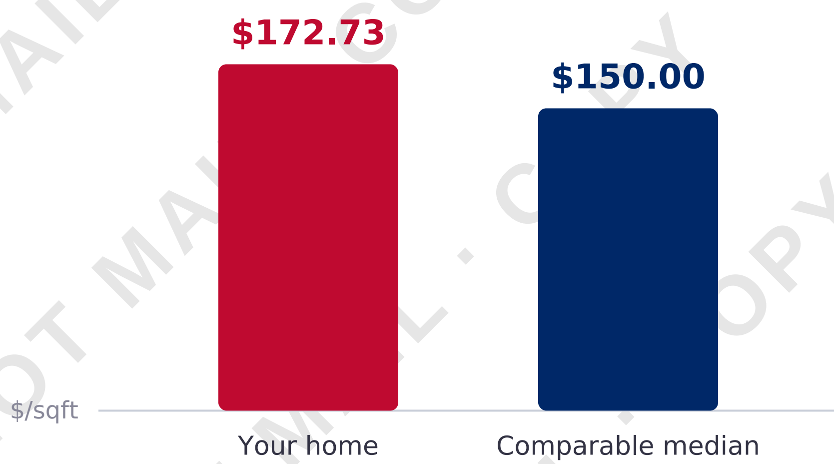
With exceptions, the typical deadline for filing a notice of protest is midnight, May 15 (Tax Code Section 41.44). Contact the ARB for the county in which the property is located for the specific protest filing deadline.

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.

Equal & Uniform Comparison

Under Texas Tax Code §41.43(b)(3), a home may not be appraised higher **per square foot** than a reasonable number of comparable homes, appropriately adjusted. This home is assessed at **$172.73/sqft**. Across **11** comparable homes (size within 17.5%, age within 12 years), the median is **$150.00/sqft** — **15% higher**. Applied to 2,200 sqft, an equal-and-uniform value is about **$330,000**, a reduction of **$50,000**.



Address	Account #	Sqft	Eff. Yr	HCAD Appraised	$/sqft
1234 SESAME ST (SUBJECT)	**1234567890123**	**2,200**	**2006**	**$380,000**	**$172.73**
1200 SESAME ST	1234567000100	2,080	2004	$291,200	$140.00
1206 SESAME ST	1234567000101	2,102	2005	$300,586	$143.00
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1254 SESAME ST	1234567000109	2,278	2007	$357,646	$157.00
1260 SESAME ST	1234567000110	2,300	2008	$365,700	$159.00

Showing 11 of 11 qualifying comparables; median computed across all. Source: Harris County Appraisal District public records.

Legal Basis

YOUR COPY

Texas Tax Code §41.43(b)(3) — a protest on unequal appraisal is determined in favor of the owner unless the appraisal district establishes that the appraised value is equal to or less than the median appraised value of a reasonable number of comparable properties, appropriately adjusted. This evidence establishes that median.

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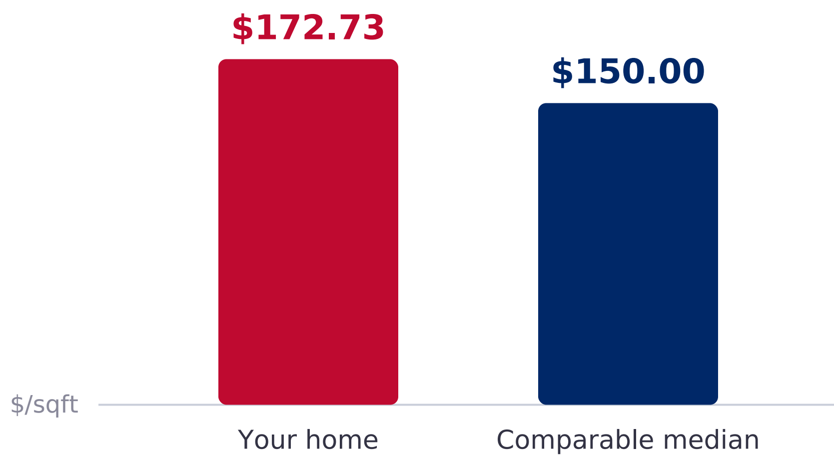

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