Contents

1234 SESAME ST, HOUSTON, TX 77036

Account #1234567890123 · July 10, 2026

In this kit

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

Form 50-132

for Counties with Populations Greater than 120,000

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.

- ☑ 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

☐ Industrial and manufacturing real and personal property

☐ Real and personal property of utilities

☐ 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.

Residence Homestead Exemption Application

Form 50-114

Harris
Appraisal District's County Name

1234567890123
Appraisal District Account Number *(if known)*

Are you filing a late application? ☐ Yes ☐ No Tax Year(s) for Application 2026

GENERAL INFORMATION: Property owners applying for a residence homestead exemption file this form and supporting documentation with the appraisal district in each county in which the property is located (Tax Code Sections 11.13, 11.131, 11.132, 11.133, 11.134, 11.136 and 11.432). **Do not file this form with the Texas Comptroller of Public Accounts.**

SECTION 1: Exemption(s) Requested (Select all that apply.)

Do you live in the property for which you are seeking this residence homestead exemption? ☐ Yes ☐ No

☑ **General Residence Homestead Exemption** ☐ **Disabled Person** ☐ **Person Age 65 or Older (or Surviving Spouse)**

☐ **100 Percent Disabled Veteran (or Surviving Spouse)** Is the disability a permanent total disability as determined by the U.S. Department of Veterans Affairs under 38 C.F.R. Section 4.15? ☐ Yes ☐ No

☐ **Surviving Spouse of an Armed Services Member Killed or Fatally Injured in the Line of Duty**

☐ **Surviving Spouse of a First Responder Killed in the Line of Duty**

☐ **Surviving Spouse of Certain Qualifying Veteran**

☐ **Donated Residence of Partially Disabled Veteran (or Surviving Spouse)** ____ Percent Disability Rating

Surviving Spouse: ____ Name of Deceased Spouse ____ Date of Death

Cooperative Housing: Do you have an exclusive right to occupy this property because you own stock in a cooperative housing corporation? ☐ Yes ☐ No

If yes, state name of cooperative housing corporation: ____

Were you receiving a residence homestead exemption on your previous residence? ☐ Yes ☐ No

Are you transferring an exemption from a previous residence? ☐ Yes ☐ No

Are you transferring a tax limitation? ☐ Yes ☐ No

____ Previous Residence Address, City, State, ZIP Code ____ Previous County

SECTION 2: Property Owner/Applicant (Provide information for additional property owners in Section 5.)

Select One: ☐ Single Adult ☐ Married Couple ☐ Other *(e.g., individual who owns the property with others)*

JOHN SMITH
Name of Property Owner 1

Birth Date* (mm/dd/yyyy)

Driver's License, Personal ID Certificate or Social Security Number**

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

Email Address***

Percent Ownership Interest

Name of Property Owner 2 *(e.g., Spouse, Co-Owner/Individual)*

Birth Date* (mm/dd/yyyy)

Driver's License, Personal ID Certificate or Social Security Number**

Primary Phone Number *(area code and number)*

Email Address***

Percent Ownership Interest

1234 SESAME ST, HOUSTON, TX 77036
Applicant Mailing Address *(if different from the physical address)*

SECTION 3: Property Information

Date you acquired this property

Date you began occupying this property as your principal residence

1234 SESAME ST, HOUSTON, TX 77036
Physical Address *(i.e. street address, not P.O. Box)*, City, County, ZIP Code

Legal Description *(if known)*

SECTION 3: Property Information (continued)

Is the applicant identified on deed or other recorded instrument?

☐ Yes ______________________________
Court record/filing number on recorded deed or other recorded instrument, if available

☐ No If no, you must provide required documentation *(see Important Information)*

Is the property for which you are submitting this application an heir property? *(see Important Information)* ☐ Yes ☐ No

Do other heir property owners occupy the property? ☐ Yes *(affidavits required)* ☐ No

Manufactured Home Make ____________ Model ____________ ID Number ____________

Is any portion of the property for which you are claiming a residence homestead exemption income producing? ☐ Yes ☐ No

If yes, indicate the percentage of the property that is income producing: __________ percent

Number of acres (or fraction of an acre, not to exceed 20 acres) you own and occupy as your principal residence: ______________ acres

SECTION 4: Waiver of Required Documentation

Indicate if you are exempt from the requirement to provide a copy of your driver's license or state-issued personal identification certificate.

☐ I am a resident of a facility that provides services related to health, infirmity or aging.

Facility Name and Address ______________________________

☐ I am certified for participation in the address confidentiality program administered by the Office of the Texas Attorney General under Code of Criminal Procedure Chapter 58, Subchapter B.

Indicate if you request that the chief appraiser waive the requirement that the property address for exemption corresponds to your driver's license or state-issued personal identification certificate address:

☐ I am an active duty U.S. armed services member or an active duty member's spouse.

☐ I hold a driver's license issued under Transportation Code Section 521.121(c) or 521.1211. Attached is a copy of the application for that license.

SECTION 5: Provide Additional Information Here (if any)

If you own other residential property in Texas, please list the county(ies) of location.

SECTION 6: Affirmation and Signature

I understand if I make a false statement on this form, I could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

I, JOHN SMITH ______________________, ______________________, swear or affirm the following:
Property Owner/Authorized Representative Name — Title/Authorization

1. that each fact contained in this application is true and correct;
2. that I/the property owner meet(s) the qualifications under Texas law for the residence homestead exemption for which I am applying; and
3. that I/the property owner do(es) not claim an exemption on another residence homestead or claim a residence homestead exemption on a residence homestead outside Texas.

sign here ______________________________ ______________
Signature of Property Owner/Applicant or Authorized Representative — Date

sign here ______________________________ ______________
Signature of Additional Property Owner/Applicant (if any) — Date

* May be used by appraisal district to determine eligibility for persons age 65 or older exemption or surviving spouse exemptions (Tax Code Section 11.43(m)).

** Social security number disclosure may be required for tax administration and identification (42 U.S.C. §405(c)(2)(C)(i); Tax Code Section 11.43(f). A driver's license number or personal identification number disclosed in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code Section 11.48(b).

*** May 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.

Reset Print

Important Information

GENERAL INSTRUCTIONS

This application is for claiming residence homestead exemptions pursuant to Tax Code Sections 11.13, 11.131, 11.132, 11.133, 11.134, 11.136 and 11.142. Certain exemptions may also require Form 50-114-A. The exemptions apply only to property that you own and occupy as your principal residence.

FILING INSTRUCTIONS

File this form and all supporting documentation with the appraisal district office in each county in which the property is located generally between Jan. 1 and April 30 of the year for which you are requesting the exemption. **Do not file this document with the Texas Comptroller of Public Accounts.** A directory with contact information for appraisal district offices is on the Comptroller's website.

APPLICATION DEADLINES

Generally, the completed application and required documentation is due no later than April 30 of the year for which you are requesting the exemption.

You may file a late application for a residence homestead exemption, including age 65 or older or disabled, up to two years after the filing deadline. (Tax Code Section 11.431)

Disabled veterans (not surviving spouses) may file a late application for a residence homestead exemption under Tax Code Sections 11.131 or 11.132 up to five years after the delinquency date. A disabled veteran's surviving spouse may file a late application for a residence homestead exemption under Tax Code Sections 11.131 or 11.132 up to two years after the delinquency date. (Tax Code Section 11.439)

If the chief appraiser grants the exemption(s), property owner does not need to reapply annually, but must reapply if the chief appraiser requires it, unless seeking to apply the exemption to property not listed in this application.

Property owners already receiving a general residence homestead exemption who turn age 65 in that next year are not required to apply for age 65 or older exemption if accurate birthdate information is included in the appraisal district records or in the information the Texas Department of Public Safety provided to the appraisal district under Transportation Code Section 521.049. (Tax Code Section 11.43(m))

REQUIRED DOCUMENTATION

Attach a copy of each property owner's driver's license or state-issued personal identification certificate. The address listed on the driver's license or state-issued personal identification certificate must correspond to the property address for which the exemption is requested. Property owners who reside in certain facilities or participate in a certain address confidentiality program may be exempt from this requirement. The chief appraiser may waive the requirements for certain active duty U.S. armed services members or their spouses or holders of certain driver's licenses.

Heir property is property owned by one or more individuals, where at least one owner claims the property as a residence homestead, and the property was acquired by will, transfer on death deed or intestacy. An heir property owner not specifically identified as the residence homestead owner on a deed or other recorded instrument in the county where the property is located must provide:

- an affidavit establishing ownership of interest in the property (see Form 50-114-A);
- a copy of the prior property owner's death certificate;
- a copy of the property's most recent utility bill; and
- a citation of any court record relating to the applicant's ownership of the property, if available.

Each heir property owner who occupies the property as a principal residence, other than the applicant, must provide an affidavit that authorizes this application's submission (see Form 50-114-A).

Manufactured homeowners must provide:

- a copy of the Texas Department of Housing and Community Affairs statement of ownership showing that the applicant is the manufactured home's owner;
- a copy of the sales purchase agreement, other applicable contract or agreement or payment receipt showing that the applicant is the manufactured home's purchaser; or
- a sworn affidavit (see Form 50-114-A) by the applicant indicating that:
  1. the applicant owns the manufactured home;
  2. the manufactured home's seller did not provide the applicant with the applicable contract or agreement; **and**
  3. the applicant could not locate the seller after making a good faith effort.

ADDITIONAL INFORMATION REQUEST

The chief appraiser may request additional information to evaluate this application. Property owner must comply within 30 days of the request or the chief appraiser will deny the application. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown. (Tax Code Section 11.45)s.

DUTY TO NOTIFY

Property owner must notify the chief appraiser in writing before May 1 of the year after his or her right to this exemption ends.

EXEMPTION QUALIFICATIONS

General Residence Homestead Exemption (Tax Code Section 11.13(a) and (b)):
A property owner who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification, if the previous owner did not receive the same exemption for the tax year. The property owner must occupy the property as the owner's primary residence and the owner cannot claim a residence homestead exemption on any other property.

Disabled Person Exemption (Tax Code Section 11.13(c) and (d)):
Persons with a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. Property owners not identified on a deed or other instrument recorded in the applicable real property records as an owner of the residence homestead must provide an affidavit or other compelling evidence establishing the applicant's ownership interest in the homestead (see Form 50-114-A). An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units. Contact the appraisal district for more information.

Age 65 or Older Exemption (Tax Code Section 11.13(c) and (d)):
This exemption is effective Jan. 1 of the tax year in which the property owner becomes age 65. Property owners not identified on a deed or other instrument recorded in the applicable real property records must provide an affidavit or other compelling evidence establishing the applicant's ownership interest in the homestead (see Form 50-114-A). An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units. Contact the appraisal district for more information.

Surviving Spouse of an Individual Who Qualified for Age 65 or Older Exemption (Tax Code Section 11.13(q)):
Surviving spouse of person who qualified for the age 65 or older exemption may receive this exemption if the surviving spouse was 55 years of age or older when the qualifying spouse died. The property must have been the surviving spouse's residence homestead at the time of death and remain the surviving spouse's residence homestead. This exemption cannot be combined with an exemption under Tax Code Section 11.13(d).

100 Percent Disabled Veteran Exemption (Tax Code Section 11.131(b)):
Property owner who has been awarded a 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the U.S. Department of Veterans Affairs or its successor. Applicants must provide documentation to support this exemption request.

Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100 Percent Disabled Veteran Exemption (Tax Code Section 11.131(c) and (d)):
Surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.131(b) at the time of his or her death or would have qualified for the exemption if the exemption had been in effect on the date the disabled veteran died) who has not remarried since the veteran's death. The property must have been the surviving spouse's residence homestead at the time of the veteran's death and remain the surviving spouse's residence homestead.

Donated Residence Homestead of Partially Disabled Veteran (Tax Code Section 11.132(b)):
A disabled veteran with a disability rating of less than 100 percent with a residence homestead donated by a charitable organization at no cost or at some cost that is not more than 50 percent of the good faith estimate of the residence homestead's market value as of the donation date. Applicants must provide documentation to support this exemption request.

Important Information

EXEMPTION QUALIFICATIONS (CONTINUED)

Surviving Spouse of a Disabled Veteran Who Qualified for the Donated Residence Homestead Exemption (Tax Code Section 11.132(c) and (d)):
Surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.132(b) at the time of his or her death) who has not remarried since the disabled veteran's death and maintains the property as his or her residence homestead.

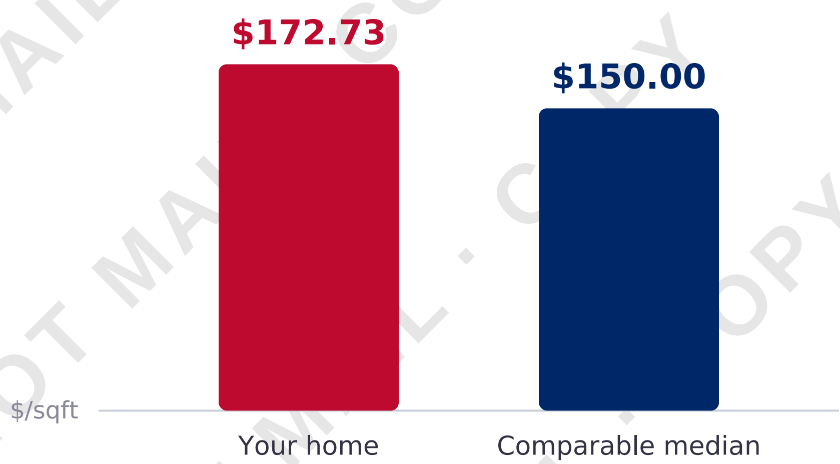
Surviving Spouse of a Member of Armed Services Killed in Line of Duty (Tax Code Section 11.133(b) and (c)):
Surviving spouse of a U.S. armed services member who is killed or fatally injured in the line of duty who has not remarried since the service member's death. Applicants must provide documentation to support this exemption request.

Surviving Spouse of a First Responder Killed in the Line of Duty (Tax Code Section 11.134):
Surviving spouse of a first responder who is killed or fatally injured in the line of duty who has not remarried since the first responder's death. Applicants must provide documentation to support this exemption request.

Surviving Spouses of Certain Qualifying Veterans (Tax Code Section 11.136): Surviving spouse of veteran who died as a result of a qualifying condition or disease who has not remarried since the veteran's death. Qualifying conditions or diseases are located in the Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Pub. L. No. 117-168) or a regulation adopted under the Act that establishes a presumption of service connection.

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
1212 SESAME ST	1234567000102	2,124	2006	$310,104	$146.00
1218 SESAME ST	1234567000103	2,146	2007	$317,608	$148.00
1224 SESAME ST	1234567000104	2,168	2008	$323,032	$149.00
1230 SESAME ST	1234567000105	2,190	2009	$328,500	$150.00
1236 SESAME ST	1234567000106	2,212	2004	$334,012	$151.00
1242 SESAME ST	1234567000107	2,234	2005	$341,802	$153.00
1248 SESAME ST	1234567000108	2,256	2006	$349,680	$155.00
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.

An exemption you may be missing

Your HCAD record **does not show a homestead exemption**. If this is the home you live in, you **may be eligible**. A homestead exemption can generally be filed late **up to ~2 years back** for a **refund or credit** on overpaid taxes and a lower future bill. Only HCAD decides eligibility — this is not legal or tax advice. Your Form 50-114 is pre-filled for you below.

How to file Form 50-114

1. **Sign it.** You must sign (it is a sworn document). Add your TX driver's license number and the date you began occupying the home.
2. **Attach a copy of your TX driver's license.** The DL address **must match** the property address — this is the #1 rejection reason.
3. **Submit:** online at owners.hcad.org, OR mail to Harris Central Appraisal District, P.O. Box 922004, Houston, TX 77292-2004, OR drop off in person at 13013 Northwest Freeway, Houston, TX 77040.
4. **HCAD does NOT accept exemption applications by email.** Only the three channels above.
5. **Deadline:** Jan 1 – Apr 30 (late filing up to ~2 years back is still allowed).

Two separate filings. Your protest and your exemption application both go to HCAD and may share one envelope, but they are separate filings. The protest must be filed by May 15 (or 30 days after your appraisal notice date, whichever is later) — this deadline is firm. The exemption is due April 30 but can be filed late (homestead up to about 2 years back, veteran up to 5 years), so if you are short on time, mail the protest first.

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.

- ☑ 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

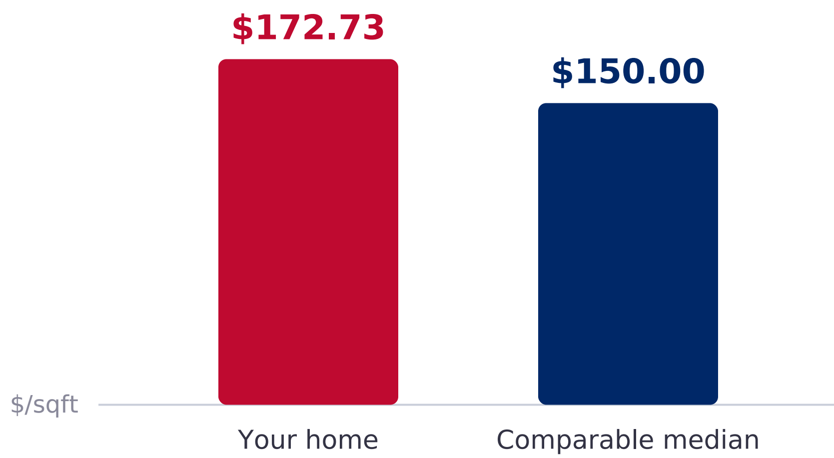
With exceptions, the typical deadline for filing a notice of protest is midnight, May 15 (Tax Code Section 41.44). Contact the ARB for the county in which the property is located for the specific protest filing deadline.

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
1212 SESAME ST	1234567000102	2,124	2006	$310,104	$146.00
1218 SESAME ST	1234567000103	2,146	2007	$317,608	$148.00
1224 SESAME ST	1234567000104	2,168	2008	$323,032	$149.00
1230 SESAME ST	1234567000105	2,190	2009	$328,500	$150.00
1236 SESAME ST	1234567000106	2,212	2004	$334,012	$151.00
1242 SESAME ST	1234567000107	2,234	2005	$341,802	$153.00
1248 SESAME ST	1234567000108	2,256	2006	$349,680	$155.00
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

> **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.

Residence Homestead Exemption Application

Form 50-114

Harris
Appraisal District's County Name

1234567890123
Appraisal District Account Number *(if known)*

Are you filing a late application? ☐ Yes ☐ No Tax Year(s) for Application 2026

GENERAL INFORMATION: Property owners applying for a residence homestead exemption file this form and supporting documentation with the appraisal district in each county in which the property is located (Tax Code Sections 11.13, 11.131, 11.132, 11.133, 11.134, 11.136 and 11.432). **Do not file this form with the Texas Comptroller of Public Accounts.**

SECTION 1: Exemption(s) Requested (Select all that apply.)

Do you live in the property for which you are seeking this residence homestead exemption? ☐ Yes ☐ No

☑ **General Residence Homestead Exemption** ☐ **Disabled Person** ☐ **Person Age 65 or Older (or Surviving Spouse)**

☐ **100 Percent Disabled Veteran (or Surviving Spouse)** Is the disability a permanent total disability as determined by the U.S. Department of Veterans Affairs under 38 C.F.R. Section 4.15? ☐ Yes ☐ No

☐ **Surviving Spouse of an Armed Services Member Killed or Fatally Injured in the Line of Duty**

☐ **Surviving Spouse of a First Responder Killed in the Line of Duty**

☐ **Surviving Spouse of Certain Qualifying Veteran**

☐ **Donated Residence of Partially Disabled Veteran (or Surviving Spouse)** ____________ Percent Disability Rating

Surviving Spouse: ____________ Name of Deceased Spouse ____________ Date of Death

Cooperative Housing: Do you have an exclusive right to occupy this property because you own stock in a cooperative housing corporation? ☐ Yes ☐ No

If yes, state name of cooperative housing corporation: ____________

Were you receiving a residence homestead exemption on your previous residence? ☐ Yes ☐ No

Are you transferring an exemption from a previous residence? ☐ Yes ☐ No

Are you transferring a tax limitation? ☐ Yes ☐ No

Previous Residence Address, City, State, ZIP Code

Previous County

SECTION 2: Property Owner/Applicant (Provide information for additional property owners in Section 5.)

Select One: ☐ Single Adult ☐ Married Couple ☐ Other *(e.g., individual who owns the property with others)*

JOHN SMITH
Name of Property Owner 1

Birth Date* (mm/dd/yyyy)

Driver's License, Personal ID Certificate or Social Security Number**

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

Email Address***

Percent Ownership Interest

Name of Property Owner 2 *(e.g., Spouse, Co-Owner/Individual)*

Birth Date* (mm/dd/yyyy)

Driver's License, Personal ID Certificate or Social Security Number**

Primary Phone Number *(area code and number)*

Email Address***

Percent Ownership Interest

1234 SESAME ST, HOUSTON, TX 77036
Applicant Mailing Address *(if different from the physical address)*

SECTION 3: Property Information

Date you acquired this property

Date you began occupying this property as your principal residence

1234 SESAME ST, HOUSTON, TX 77036
Physical Address *(i.e. street address, not P.O. Box)*, City, County, ZIP Code

Legal Description *(if known)*

SECTION 3: Property Information (continued)

Is the applicant identified on deed or other recorded instrument?

☐ Yes ______________________________
Court record/filing number on recorded deed or other recorded instrument, if available

☐ No If no, you must provide required documentation *(see Important Information)*

Is the property for which you are submitting this application an heir property? *(see Important Information)* ☐ Yes ☐ No

Do other heir property owners occupy the property? ☐ Yes *(affidavits required)* ☐ No

Manufactured Home Make ______ Model ______ ID Number ______

Is any portion of the property for which you are claiming a residence homestead exemption income producing? ☐ Yes ☐ No

If yes, indicate the percentage of the property that is income producing: ____________ percent

Number of acres (or fraction of an acre, not to exceed 20 acres) you own and occupy as your principal residence: ______________ acres

SECTION 4: Waiver of Required Documentation

Indicate if you are exempt from the requirement to provide a copy of your driver's license or state-issued personal identification certificate.

☐ I am a resident of a facility that provides services related to health, infirmity or aging.

Facility Name and Address ______________________________

☐ I am certified for participation in the address confidentiality program administered by the Office of the Texas Attorney General under Code of Criminal Procedure Chapter 58, Subchapter B.

Indicate if you request that the chief appraiser waive the requirement that the property address for exemption corresponds to your driver's license or state-issued personal identification certificate address:

☐ I am an active duty U.S. armed services member or an active duty member's spouse.

☐ I hold a driver's license issued under Transportation Code Section 521.121(c) or 521.1211. Attached is a copy of the application for that license.

SECTION 5: Provide Additional Information Here (if any)

If you own other residential property in Texas, please list the county(ies) of location.

SECTION 6: Affirmation and Signature

I understand if I make a false statement on this form, I could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.

I, JOHN SMITH ______________________, ______________________, swear or affirm the following:
Property Owner/Authorized Representative Name Title/Authorization

1. that each fact contained in this application is true and correct;
2. that I/the property owner meet(s) the qualifications under Texas law for the residence homestead exemption for which I am applying; and
3. that I/the property owner do(es) not claim an exemption on another residence homestead or claim a residence homestead exemption on a residence homestead outside Texas.

sign here ➧ ______________________________ ______________
Signature of Property Owner/Applicant or Authorized Representative Date

sign here ➧ ______________________________ ______________
Signature of Additional Property Owner/Applicant (if any) Date

* May be used by appraisal district to determine eligibility for persons age 65 or older exemption or surviving spouse exemptions (Tax Code Section 11.43(m)).

** Social security number disclosure may be required for tax administration and identification (42 U.S.C. §405(c)(2)(C)(i); Tax Code Section 11.43(f). A driver's license number or personal identification number disclosed in an exemption application is confidential and not open to public inspection, except as authorized by Tax Code Section 11.48(b).

*** May 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.

Reset Print

Important Information

GENERAL INSTRUCTIONS

This application is for claiming residence homestead exemptions pursuant to Tax Code Sections 11.13, 11.131, 11.132, 11.133, 11.134, 11.136 and 11.142. Certain exemptions may also require Form 50-114-A. The exemptions apply only to property that you own and occupy as your principal residence.

FILING INSTRUCTIONS

File this form and all supporting documentation with the appraisal district office in each county in which the property is located generally between Jan. 1 and April 30 of the year for which you are requesting the exemption. **Do not file this document with the Texas Comptroller of Public Accounts.** A directory with contact information for appraisal district offices is on the Comptroller's website.

APPLICATION DEADLINES

Generally, the completed application and required documentation is due no later than April 30 of the year for which you are requesting the exemption.

You may file a late application for a residence homestead exemption, including age 65 or older or disabled, up to two years after the filing deadline. (Tax Code Section 11.431)

Disabled veterans (not surviving spouses) may file a late application for a residence homestead exemption under Tax Code Sections 11.131 or 11.132 up to five years after the delinquency date. A disabled veteran's surviving spouse may file a late application for a residence homestead exemption under Tax Code Sections 11.131 or 11.132 up to two years after the delinquency date. (Tax Code Section 11.439)

If the chief appraiser grants the exemption(s), property owner does not need to reapply annually, but must reapply if the chief appraiser requires it, unless seeking to apply the exemption to property not listed in this application.

Property owners already receiving a general residence homestead exemption who turn age 65 in that next year are not required to apply for age 65 or older exemption if accurate birthdate information is included in the appraisal district records or in the information the Texas Department of Public Safety provided to the appraisal district under Transportation Code Section 521.049. (Tax Code Section 11.43(m))

REQUIRED DOCUMENTATION

Attach a copy of each property owner's driver's license or state-issued personal identification certificate. The address listed on the driver's license or state-issued personal identification certificate must correspond to the property address for which the exemption is requested. Property owners who reside in certain facilities or participate in a certain address confidentiality program may be exempt from this requirement. The chief appraiser may waive the requirements for certain active duty U.S. armed services members or their spouses or holders of certain driver's licenses.

Heir property is property owned by one or more individuals, where at least one owner claims the property as a residence homestead, and the property was acquired by will, transfer on death deed or intestacy. An heir property owner not specifically identified as the residence homestead owner on a deed or other recorded instrument in the county where the property is located must provide:

- an affidavit establishing ownership of interest in the property (see Form 50-114-A);
- a copy of the prior property owner's death certificate;
- a copy of the property's most recent utility bill; and
- a citation of any court record relating to the applicant's ownership of the property, if available.

Each heir property owner who occupies the property as a principal residence, other than the applicant, must provide an affidavit that authorizes this application's submission (see Form 50-114-A).

Manufactured homeowners must provide:

- a copy of the Texas Department of Housing and Community Affairs statement of ownership showing that the applicant is the manufactured home's owner;
- a copy of the sales purchase agreement, other applicable contract or agreement or payment receipt showing that the applicant is the manufactured home's purchaser; or
- a sworn affidavit (see Form 50-114-A) by the applicant indicating that:
  1. the applicant owns the manufactured home;
  2. the manufactured home's seller did not provide the applicant with the applicable contract or agreement; **and**
  3. the applicant could not locate the seller after making a good faith effort.

ADDITIONAL INFORMATION REQUEST

The chief appraiser may request additional information to evaluate this application. Property owner must comply within 30 days of the request or the chief appraiser will deny the application. The chief appraiser may extend this deadline for a single period not to exceed 15 days for good cause shown. (Tax Code Section 11.45)s.

DUTY TO NOTIFY

Property owner must notify the chief appraiser in writing before May 1 of the year after his or her right to this exemption ends.

EXEMPTION QUALIFICATIONS

General Residence Homestead Exemption (Tax Code Section 11.13(a) and (b)):
A property owner who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification, if the previous owner did not receive the same exemption for the tax year. The property owner must occupy the property as the owner's primary residence and the owner cannot claim a residence homestead exemption on any other property.

Disabled Person Exemption (Tax Code Section 11.13(c) and (d)):
Persons with a disability for purposes of payment of disability insurance benefits under Federal Old-Age, Survivors, and Disability Insurance. Property owners not identified on a deed or other instrument recorded in the applicable real property records as an owner of the residence homestead must provide an affidavit or other compelling evidence establishing the applicant's ownership interest in the homestead (see Form 50-114-A). An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units. Contact the appraisal district for more information.

Age 65 or Older Exemption (Tax Code Section 11.13(c) and (d)):
This exemption is effective Jan. 1 of the tax year in which the property owner becomes age 65. Property owners not identified on a deed or other instrument recorded in the applicable real property records must provide an affidavit or other compelling evidence establishing the applicant's ownership interest in the homestead (see Form 50-114-A). An eligible disabled person age 65 or older may receive both exemptions in the same year, but not from the same taxing units. Contact the appraisal district for more information.

Surviving Spouse of an Individual Who Qualified for Age 65 or Older Exemption (Tax Code Section 11.13(q)):
Surviving spouse of person who qualified for the age 65 or older exemption may receive this exemption if the surviving spouse was 55 years of age or older when the qualifying spouse died. The property must have been the surviving spouse's residence homestead at the time of death and remain the surviving spouse's residence homestead. This exemption cannot be combined with an exemption under Tax Code Section 11.13(d).

100 Percent Disabled Veteran Exemption (Tax Code Section 11.131(b)):
Property owner who has been awarded a 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or individual unemployability from the U.S. Department of Veterans Affairs or its successor. Applicants must provide documentation to support this exemption request.

Surviving Spouse of a Disabled Veteran Who Qualified or Would Have Qualified for the 100 Percent Disabled Veteran Exemption (Tax Code Section 11.131(c) and (d)):
Surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.131(b) at the time of his or her death or would have qualified for the exemption if the exemption had been in effect on the date the disabled veteran died) who has not remarried since the veteran's death. The property must have been the surviving spouse's residence homestead at the time of the veteran's death and remain the surviving spouse's residence homestead.

Donated Residence Homestead of Partially Disabled Veteran (Tax Code Section 11.132(b)):
A disabled veteran with a disability rating of less than 100 percent with a residence homestead donated by a charitable organization at no cost or at some cost that is not more than 50 percent of the good faith estimate of the residence homestead's market value as of the donation date. Applicants must provide documentation to support this exemption request.

Important Information

EXEMPTION QUALIFICATIONS (CONTINUED)

Surviving Spouse of a Disabled Veteran Who Qualified for the Donated Residence Homestead Exemption (Tax Code Section 11.132(c) and (d)):
Surviving spouse of a disabled veteran (who qualified for an exemption under Tax Code Section 11.132(b) at the time of his or her death) who has not remarried since the disabled veteran's death and maintains the property as his or her residence homestead.

Surviving Spouse of a Member of Armed Services Killed in Line of Duty (Tax Code Section 11.133(b) and (c)):
Surviving spouse of a U.S. armed services member who is killed or fatally injured in the line of duty who has not remarried since the service member's death. Applicants must provide documentation to support this exemption request.

Surviving Spouse of a First Responder Killed in the Line of Duty (Tax Code Section 11.134):
Surviving spouse of a first responder who is killed or fatally injured in the line of duty who has not remarried since the first responder's death. Applicants must provide documentation to support this exemption request.

Surviving Spouses of Certain Qualifying Veterans (Tax Code Section 11.136): Surviving spouse of veteran who died as a result of a qualifying condition or disease who has not remarried since the veteran's death. Qualifying conditions or diseases are located in the Honoring our Promise to Address Comprehensive Toxics Act of 2022 (Pub. L. No. 117-168) or a regulation adopted under the Act that establishes a presumption of service connection.