

Order Determining Protest or Notice of Dismissal

Form 50-221

Appraisal Review Board _____ County, Texas

Property Legal Description:

Case No. _____

Owner's Name: _____

Property Account No.: _____

ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL

On _____, _____, the Appraisal Review Board (ARB) of _____ County, Texas, heard the protest of

_____ concerning the appraisal records for tax year _____.

The ARB delivered proper notice of the date, time, place and subject of the hearing. The property owner or agent and the chief appraiser of the appraisal district were given the opportunity to testify and to present evidence. After considering the evidence and arguments presented at the hearing, the ARB has determined that the protest concerned the following action(s) permitted by Tax Code Section 41.41(a):

- incorrect appraised or market value
- unequal appraisal
- inclusion of the property on the appraisal records
- denial in whole or in part of a partial exemption
- determination that land does not qualify for appraisal according to Tax Code Chapter 23, Subchapters C, D, E or H
- determination of the appropriate damage assessment rating under Tax Code Section 11.35
- determination that the owner's property does not qualify for the circuit breaker limitation on appraised value provided by Tax Code Section 23.231
- any other matter permitted by Tax Code Section 41.41(a)

Based on the evidence, the ARB makes the following determination(s) as indicated by a \checkmark mark and hereby issues the following as its ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL:

- The ARB lacks jurisdiction to determine the protest and hereby dismisses the protest.
- The property's appraised value is excessive, and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; and an improvement value of \$ _____ from the appraisal district improvement value of \$ _____.
- The property's market value is excessive, and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; and an improvement value of \$ _____ from the appraisal district improvement value of \$ _____.
- The subject property's appraised or market value is not excessive and the appraisal records should not be changed. The land's appraised value is \$ _____; the improvement's appraised value is \$ _____; and the property's market value is \$ _____.
- The subject property's appraised or market value should be increased, as requested and agreed to by the property owner, and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; an improvement value of \$ _____ from the appraisal district improvement value of \$ _____; and the property's market value is \$ _____.
- The subject property was unequally appraised and the appraisal records should be changed to: a land value of \$ _____ from the appraisal district land value of \$ _____; and an improvement value of \$ _____ from the appraisal district improvement value of \$ _____.
- The subject property was not unequally appraised and the appraisal records should not be changed. The land's appraised value is \$ _____; the improvement's appraised value is \$ _____; and the property's market value is \$ _____.
- The subject property qualified for the exemption for which application was made and the appraisal records should be changed accordingly.

- The subject property qualified for a temporary exemption under Tax Code Section 11.35 and should be assigned a damage assessment rating of Level _____.
- The subject property qualified for special appraisal and the appraisal records should be changed to reflect an appraised value of \$ _____ from the appraisal district value of \$ _____.
- The subject property qualified for the circuit breaker limitation under Tax Code Section 23.231 and the appraisal records should be changed accordingly.
- The subject property does not qualify for the circuit breaker limitation under Tax Code Section 23.231 and the appraisal records should not be changed.
- The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is upheld and the appraisal records should be changed to reflect the following change(s): _____
- The property owner's protest concerning other matters permitted by Tax Code Section 41.41(a) is denied and the appraisal records should not be changed.

If changes to the appraisal records are ordered due to a determination of excessive appraised or market value and also a determination of unequal appraisal, the lower of the two determinations shall be shown in the appraisal records.

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Chair, Appraisal Review Board

Date