

Hays Central Appraisal District



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Appraisal Review Board
Hays Central Appraisal District
Hays County, Texas

APPLICATION FOR HEARING OF LATE PROTEST

Section 41.44 (b) Texas Property Tax Code makes provisions for the Appraisal Review Board to hear the protests filed after the deadline for filing a protest has passed, provided that the property owner can show GOOD CAUSE as to why he did not file his protest timely. This type of late protest must be filed **BEFORE** the Appraisal Review Board **approves the Appraisal Records on July 20** of the current year.

Section 41.44 (a) Texas Property Tax Code allows for a property owner to file a protest of failure by the Appraisal District to deliver any notice to which the property owner is entitled. This type of late protest must be filed prior to the date the taxes on the subject property become delinquent in February 1. Failure to deliver notice must be established and the property owner must comply with tax payment requirements set out in Section 42.08 Texas Property Tax Code.

(b) Except as provided in Subsection (d), a property owner who appeals as provided by this chapter must pay taxes on the property subject to the appeal if the amount required by this subsection before the delinquency date or the property owner forfeits the right to proceed to a final determination of the appeal. The amount of the taxes the property owner must pay on the property before the delinquency date to comply with this subsection is the lesser of:

- (1) The amount of taxes due on the portion of the taxable value of the property that is not in dispute; or
- (2) The amount of taxes due on the property under the order form which the appeal is taken.

PLEASE EXPLAIN THE REASONS YOU WERE NOT ABLE TO FILE A NOTICE OF PROTEST IN ACCORDANCE WITH SECTIONS 41.44 (b) OR 41.411 (a) TEXAS PROPERTY TAX CODE WITHIN THE PRESCRIBED DEADLINES:

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Your application for late protest will be scheduled for an Appraisal Review Board hearing, at which time a **2 STEP HEARING** will take place.

FIRST: The BOARD will determine to approve or deny the application.

SECOND: If the application is approved, the BOARD will hear the evidence.

Copies of the above referenced Sections of The Texas Property Tax Code will be provided upon request.

_____ your E-mail address: _____

Signature of property owner

Presented to ARB on _____

Denied _____ Approved _____