

2021

APPEAL

THE STATE OF TEXAS

COUNTY OF FRIO

Affidavit of Sworn Testimony

I do solemnly swear or affirm that the testimony I shall present to the Appraisal Review Board for the Frio County Appraisal District is true and correct.

Affiant

Print Name

Subscribed and sworn to before me this the _____ day of _____ ,
20 _____

Chair, Appraisal Review Board

STATE OF TEXAS

Case No. _____

COUNTY OF FRIO

Before me, the undersigned authority, on this day personally appeared

ROY D. MENDENHALL

ELOY ZAPATA

TODD YOUNGBLOOD

MINDY HURT

SHERRI N. FOSTER

Appraisal Review Board Members, who, being by me duly sworn, on oath deposed and said:

"I have not communicated with another person about the evidence, arguments, facts, merits or any other matters related to the property owner's protest, nor have I communicated with another person about the property that is the subject of this protest, excluding cases where the property was used as part of a sample or compared with other properties in another proceeding before the board, and excluding instances in which I was expressly permitted under the Texas Property Tax Code, Chapter 41, to communicate with the board or another person about the property owner's protest or the property under protest."

Witness my hand, this the _____ day of _____, 20_____.

SUBSCRIBED AND SWORN TO before me this the ____ day of _____, 20_____.

Officer

Title

Notice of Protest Hearing

Name of Property Owner _____

Address _____ City _____ State _____ Zip Code _____

Notice of Protest Hearing for Tax Year(s) _____

Appraisal Review Board for the _____ Appraisal District.

Case Number _____

Account Number _____

Property Address or Legal Description _____

Dear Property Owner:

The following hearing is scheduled on your filed protest referenced above.

Date: _____ Time: _____

Place: _____

You may appear at the hearing in one of three ways: in person; by telephone conference call; or by filing a written affidavit with your evidence which is delivered to the appraisal review board (ARB) **before** the hearing begins.

Failure to appear in one of these three ways may result in the dismissal of your protest and may jeopardize other rights to which you may otherwise be entitled.

Telephone Conference Call Appearance

To appear by telephone conference call, you must provide the following two things to the ARB **before** the hearing:

1. written notice at least 10 days before the hearing that you want a telephone conference call hearing (if you have not done so already); and
2. a written affidavit with your evidence. (A completed and signed Form 50-283, Property Owner's Affidavit of Evidence to the Appraisal Review Board, may be used as the affidavit to submit your evidence before the ARB hearing.)

If you elect to appear by telephone conference call, the telephone number you are to call to participate is: _____. If you wish to invite individuals to participate in your telephone conference call hearing, you are responsible for providing them access to the call.

Telephone Conference Details

[Insert here the logistical details regarding the telephone conference. This could include but is not limited to under what circumstances, if any, the ARB will call the property owner.]

Evidence

For your hearing, you should bring evidence and/or documentation to support your protest. Your evidence may be submitted for any hearing type either in paper or on a small portable electronic device (such as a CD, USB flash drive or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. You must review the ARB's hearing procedures regarding the requirements to properly submit evidence on a small portable electronic device.

You or your agent may inspect and may obtain a copy of the data, schedules, formulas and all other information the chief appraiser plans to introduce at the hearing. **This may be particularly helpful if you plan to appear by telephone conference call.** If you have further questions or if you require accommodations due to disability, please contact:

Contact Name _____

Contact Telephone Number _____

Property Owner Representation

You may have a representative or agent appear for you. This person must have written authorization to represent you. The authorization form must be signed by you and must be filed with the appraisal district at or before the hearing on the protest.

On request made to the ARB before the date of the hearing, a property owner who has not designated an agent under Tax Code Section 1.111 to represent the property owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the ARB shall postpone the hearing to a later date if good cause is shown by the property owner or the owner's agent or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than 30 days unless agreed to by the chief appraiser and the ARB chairman or the chairman's representative.

A property owner who has not designated an agent under Tax Code Section 1.111 is entitled to a postponement if a scheduled hearing has not commenced within two hours of the time initially set for the hearing.

Property Owner Rights

The Tax Code includes specific provisions regarding your legal rights and responsibilities with regard to protest hearings in addition to those mentioned above. You should carefully read Tax Code Chapter 41 for more information.

Order Determining Protest or Notice of Dismissal

Form 50-221

Appraisal Review Board _____ County, Texas

Case No. _____

Owner's Name: _____

Property Account No: _____

Property Legal Description:

ORDER DETERMINING PROTEST OR NOTICE OF DISMISSAL

On _____, the Appraisal Review Board of _____ County, Texas, heard the protest of _____ concerning the appraisal records for tax year _____.

The appraisal review board (ARB) delivered proper notice of the date, time and place of the hearing. The property owner or agent and the chief appraiser of the appraisal district (CAD) 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
- ☐ 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 ☒ 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 \$ _____ from the CAD value* of \$ _____.*
- ☐ The property's market value is excessive, and the appraisal records should be changed to \$ _____ from the CAD value* of \$ _____.*
- ☐ The appraised or market value of the subject property is not excessive and the appraisal records should not be changed or should be increased. The appraised value is \$ _____, and the market value is \$ _____.
- ☐ The subject property was unequally appraised and the appraisal records should be adjusted to reflect a value of \$ _____.*
- ☐ The subject property was not unequally appraised and the appraisal records should reflect the appraised value of \$ _____.
- ☐ 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 \$ _____.
- ☐ 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.

**sign
here** ➔

Chair, Appraisal Review Board

Date

* as shown in the appraisal records submitted to the ARB by the chief appraiser under Tax Code Section 25.22 or 25.23.

Notice of Final Order of Appraisal Review Board

Form 50-222

County of Appraisal Review Board

Address

City, State, ZIP Code

Name of Property Owner

Address

City, State, ZIP Code

Case Number

Property Account Number

Property Legal Description

A PROPERTY OWNER HAS A RIGHT TO APPEAL IN DISTRICT COURT AN APPRAISAL REVIEW BOARD ORDER DETERMINING A PROTEST AS PROVIDED BY TEXAS TAX CODE CHAPTER 42. TO APPEAL SUCH AN ORDER TO DISTRICT COURT, A PARTY MUST FILE A PETITION FOR REVIEW WITH THE DISTRICT COURT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE THAT A FINAL ORDER HAS BEEN ENTERED FROM WHICH AN APPEAL MAY BE HAD OR AT ANY TIME AFTER THE HEARING BUT BEFORE THE 60-DAY DEADLINE. A PROPERTY OWNER ALSO HAS A RIGHT TO APPEAL IN DISTRICT COURT A DETERMINATION OF AN APPRAISAL REVIEW BOARD ON A MOTION FILED UNDER TAX CODE SECTION 25.25. THE LAW PROVIDES THAT TO FILE SUIT TO COMPEL AN APPRAISAL REVIEW BOARD TO ORDER A CHANGE IN THE APPRAISAL ROLL UNDER TAX CODE SECTION 25.25, A PARTY MUST FILE SUIT WITHIN 60 DAYS AFTER THE PARTY RECEIVES NOTICE OF THE APPRAISAL REVIEW BOARD'S DETERMINATION OF A MOTION UNDER TAX CODE SECTION 25.25 OR A DETERMINATION THAT THE PROPERTY OWNER HAS FAILED TO COMPLY WITH THE PRE-PAYMENT REQUIREMENTS. FAILURE TO TIMELY FILE A PETITION BARS AN APPEAL TO DISTRICT COURT.

A PARTY OTHER THAN A PROPERTY OWNER, IN ORDER TO EXERCISE THE PARTY'S RIGHT TO APPEAL AN ORDER OF AN APPRAISAL REVIEW BOARD, MUST FILE A WRITTEN NOTICE OF APPEAL WITHIN 15 DAYS AFTER THE DATE THE PARTY RECEIVES THIS NOTICE OR, IN THE CASE OF A TAXING UNIT, WITHIN 15 DAYS AFTER THE DATE THE TAXING UNIT RECEIVES NOTICE PURSUANT TO TAX CODE SECTION 41.07.

For more information regarding appeal to district court, you should consult Tax Code Chapter 42 and the clerk of the court. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, a property owner may appeal through binding arbitration an appraisal review board order determining a protest filed under Tax Code Section 41.41(a)(1) or (2) concerning the appraised or market value of property if:

- (1) the property qualifies as the owner's residence homestead under Tax Code Section 11.13; or
- (2) the appraised or market value, as applicable, of the property as determined by the order is \$5 million or less.

To appeal an appraisal review board order through binding arbitration, a property owner must file with the appraisal district not later than the 60th day after the date the property owner receives notice of the order:

- (1) a completed request for binding arbitration, a copy of which is enclosed with this notice; and
- (2) an applicable arbitration deposit made payable to the Comptroller in the amount provided under Tax Code Chapter 41A.

For more information regarding appeal through binding arbitration, you should consult Texas Tax Code Chapter 41A and Comptroller Rules 9.4251-9.4266. If you need legal advice, you should consult an attorney.

As an alternative to filing an appeal to district court, certain property owners may appeal to the State Office of Administrative Hearings (SOAH) an appraisal review board order determining a protest concerning the appraised or market value of property brought under Tax Code Section 41.41(a)(1) or (2) if the appraised or market value, as applicable, of the property that was the subject of the protest, as determined by the appraisal review board order, is more than \$1 million.

To appeal an appraisal review board order to SOAH, a property owner must file with the chief appraiser of the appraisal district not later than the 30th day after the date the property owner receives notice of the order:

- (1) a completed notice of appeal to SOAH, a copy of which is enclosed with this notice; and
- (2) not later than the 90th day after the date the property owner receives the notice of order a deposit of \$1,500 made payable to SOAH must be filed with the appraisal district.

For more information regarding appeal to SOAH, you should consult Government Code Chapter 2003 and related SOAH rules. If you need legal advice, you should consult an attorney.

It is important to note that the pendency of an appeal, whether to district court, through binding arbitration or to SOAH, does not affect the delinquency date for the taxes on the property subject to the appeal. For more specific information, consult the applicable statutes and rules.

Notice of Appeal of Appraisal Review Board Order

GENERAL INSTRUCTIONS: This form is for use by a party, other than a property owner, to file a notice of an appeal of an appraisal review board order.

Tax Code Section 42.06 provides that:

- (a) To exercise the party's right to appeal an order of an appraisal review board, a party other than a property owner must file written notice of appeal within 15 days after the date the party receives the notice required by Section 41.47 (Determination of Protest) or, in the case of a taxing unit, by Section 41.07 (Determination of Challenge) that the order appealed has been issued. To exercise the right to appeal an order of the comptroller, a party other than a property owner must file written notice of appeal within 15 days after the date the party receives the comptroller's order. A property owner is not required to file a notice of appeal under this section.
- (b) A party required to file a notice of appeal under this section other than a chief appraiser who appeals an order of an appraisal review board shall file the notice with the chief appraiser of the appraisal district for which the appraisal review board is established. A chief appraiser who appeals an order of an appraisal review board shall file the notice with the appraisal review board. A party who appeals an order of the comptroller shall file the notice with the comptroller.
- (c) If the chief appraiser, a taxing unit, or a county appeals, the chief appraiser, if the appeal is of an order of the appraisal review board, or the comptroller, if the appeal is of an order of the comptroller, shall deliver a copy of the notice to the property owner whose property is involved in the appeal within 10 days after the date the notice is filed.
- (d) On the filing of a notice of appeal, the chief appraiser shall indicate where appropriate those entries on the appraisal records that are subject to the appeal.

Mail To:

From:

This is a formal notice that I intend to appeal the order of the appraisal review board for certified appraisal review board tracking number _____ regarding the property subject to the protest.

Return address if different from above:

sign
here 

Date

2021

RATIO

STUDY ANALYSIS

(NOT AVAILABLE AT THIS TIME)

2021

NEW

CONSTRUCTION

FRIO COUNTY APPRAISAL DISTRICT

FRIO COUNTY APPRAISAL DISTRICT 2021 NEW
CONSTRUCTION TOTAL FOR THE COUNTY IS:
10,597,940

2021 Certified - HISTORY VALUE RECAP

(00) - FRIO COUNTY APPR DIST

Land		Value	Items	Exempt			
Land - Homesite	(+)	53,108,310	4,061	117,980			
Land - Non Homesite	(+)	135,633,150	4,472	12,549,370			
Land - Productivity Market	(+)	1,527,199,420	4,495	0			
Land - Income	(+)	0	0	0			
Total Land Market Value	(=)	1,715,940,880	13,028		Total Land Value:	(+)	1,715,940,880
Improvements		Value	Items	Exempt			
Improvements - Homesite	(+)	237,555,390	3,756	588,450			
New Improvements - Homesite	(+)	6,886,490	117	0			
Improvements - Non Homesite	(+)	401,357,280	2,649	83,033,350			
New Improvements - Non Homesite	(+)	3,711,450	42	576,860			
Improvements - Income	(+)	0	0	0			
Total Improvement Value	(=)	649,510,610	6,564		Total Imp Value:	(+)	649,510,610
Personal		Value	Items	Exempt			
Personal - Homesite	(+)	34,233,430	1,038	0			
New Personal - Homesite	(+)	3,624,040	63	0			
Personal - Non Homesite	(+)	80,933,330	984	186,900			
New Personal - Non Homesite	(+)	773,050	24	0			
Total Personal Value	(=)	119,563,850	2,109		Total Personal Value:	(+)	119,563,850
Total Real Estate & Personal Mkt Value	(=)	2,485,015,340	21,701				
Minerals		Value	Items				
Mineral Value	(+)	475,653,210	8,015				
Mineral Value - Real	(+)	177,620,720	26				
Mineral Value - Personal	(+)	502,803,010	1,990				
Total Mineral Market Value	(=)	1,156,076,940	10,031		Total Min Mkt Value:	(+)	1,156,076,940
Total Market Value	(=)	3,641,092,280			Total Market Value:	(=/+)	3,641,092,280
Ag/Timber: *does not include protested		Value	Items				
Land Timber Gain	(+)	0	0		Land Timber Gain:	(+)	0
Productivity Market	(+)	1,527,199,420	4,495				
Land Ag 1D	(-)	0	0				
Land Ag 1D1	(-)	85,518,230	4,495				
Land Ag Tim	(-)	0	0				
Productivity Loss:	(=)	1,441,681,190	4,495		Productivity Loss:	(-)	1,441,681,190
Losses		Value	Items				
Less Real Exempt Property	(-)	97,096,290	303				
Less \$500 Inc. Real Personal	(-)	1,440	4		Total Market Taxable:	(=)	2,199,411,090
Less Disaster Exemption	(-)	0	0				
Less Real/Personal Abatements	(-)	0	0				
Less Community Housing	(-)	0	0				
Less Freeport	(-)	0	0				
Less Allocation	(-)	0	0				
Less MultiUse	(-)	0	0				
Less Goods In Transit (Real & Industrial)	(-)	0	0				
Less Historical	(-)	0	0				
Less Solar/Wind Power	(-)	0	0		Total Protested Value:		342,060
Less Vehicle Leased for Personal Use	(-)	0	0		Protested % of Total Market :		0.01 %
Less Real Protested Value	(-)	342,060	2				
Less 10% Cap Loss	(-)	1,057,630	229				
Less TCEQ/Pollution Control	(-)	31,118,310	2				
Less VLA Loss	(-)	0	0				
Less Mineral Exempt Property	(-)	940,840	76				
Less \$500 Inc. Mineral Owner	(-)	125,650	1,114				
Less Mineral Abatements	(-)	0	0				
Less Mineral Freeports	(-)	0	0				
Less Interstate Commerce	(-)	0	0				
Less Foreign Trade	(-)	0	0		Total Losses:	(-)	130,682,220
Less Mineral Unknown	(-)	0	0		Total Appraised Value:(=/+)		2,068,728,870
Less Mineral Protested Value	(-)	0	0		Total Exemptions*:	(-)	0
Total Losses (Includes Prod. Loss)	(=)	1,572,363,410			* See breakdown on following page		
Total Appraised Value	(=)	2,068,728,870			Net Taxable Value:		2,068,728,870