

Mailing Address:  
Information & Assistance Division  
P.O. BOX 922004  
Houston, TX 77292-2004



# HARRIS COUNTY APPRAISAL DISTRICT

## NOTICE OF APPRAISED VALUE FOR PROPERTY TAX PURPOSES

This is **NOT** a tax bill. Do **NOT** pay from this notice.

Tax Year: 2020

iFile Number: 14881031

[www.hcad.org/iFile](http://www.hcad.org/iFile)



Please use this ACCOUNT NUMBER → **1352450010001**  
when inquiring about your property.

PROPERTY DESCRIPTION: 04/03/2020  
RES A BLK 1  
PINNACLE WEST



46-1  
2020 1352450010001 04/03/2020 0000022153  
TDC PINNACLE LAND LLC  
1900 WEST LOOP S STE 1300  
HOUSTON TX 77027-3218

PROPERTY LOCATION:  
0 OLD KATY RD  
HOUSTON, TX 77079

0563



Dear Property Owner:

This is your official notice of the **2020** property tax appraisal for the account listed above. Harris County Appraisal District (HCAD) appraises all of the property in Harris County for property tax purposes. Your county, city, school district, and other local governments use the appraisal in calculating your property taxes. Property taxes support critical services such as schools, police and fire protection, street maintenance, and many others.

By law, we must appraise property at market value. Market value is the price for which it would have sold on January 1 in the open market. You can find additional information about the reappraisal on our website at [www.hcad.org](http://www.hcad.org) and selecting Appraisal and then Reappraisal from the menu.

As of January 1, 2020, we appraised your property as shown below:

**2020 Market Value:** \$25,424,210

**2020 Appraised Value:** \$25,424,210

If you believe that the market value above is not accurate, you should file a protest with the Appraisal Review Board of Harris County. I have enclosed more information about the protest process with this letter. You can file until **May 15, 2020**, or 30 days after the date this letter was mailed, whichever is later.

I have also included a protest form, but the easiest way to protest is to file online at [www.hcad.org/ifile](http://www.hcad.org/ifile), using the iFile number in the upper right corner of this page. You will need to create a user name and password if you have not already done so. After filing you may also wish to take advantage of our online settlement process, called iSettle. You can find more information about iFile and iSettle at [www.hcad.org](http://www.hcad.org).

Sincerely,

Roland Altinger, CAE, RPA, CTA  
Chief Appraiser  
Harris County Appraisal District

Below you'll find a breakdown of your property's market value as of January 1. We also show an **estimate** of the taxes you will pay if the taxing units do not change their tax rates. The governing body of each taxing unit decides whether or not taxes on the property will increase. The appraisal district only determines the value of your property. *The Texas Legislature does not set the amount of your local taxes. Your property tax burden is decided by your locally elected officials, and all inquiries concerning your taxes should be directed to those officials.*

THIS YEAR'S MARKET VALUE FOR ACCOUNT NUMBER 1352450010001		
Land Market Value	Buildings and Other Improvements	Total Market Value
25,424,210	0	25,424,210
APPRAISED VALUE		
Last Year's Appraised Value	This Year's Appraised Value	
21,500,000	25,424,210	
Agricultural, or Timber Value of Land (If Applicable): na		

JURISDICTIONS AND EXEMPTION INFORMATION							
Taxing Jurisdiction	Last Year's Exemptions Amount	Last Year's Value After Exemptions	Exemptions Granted This Year (see explanation of codes below)	This Year's Exemptions Amount	This Year's Value After Exemptions	Last Year's Tax Rate	This Year's Estimated Taxes
019 KATY ISD	0	21,500,000		0	25,424,210	1.443100	366,896.77
040 HARRIS COUNTY	0	21,500,000		0	25,424,210	0.407130	103,509.59
041 HARRIS CO FLOOD CNTRL	0	21,500,000		0	25,424,210	0.027920	7,098.44
042 PORT OF HOUSTON AUTHY	0	21,500,000		0	25,424,210	0.010740	2,730.56
043 HARRIS CO HOSP DIST	0	21,500,000		0	25,424,210	0.165910	42,181.31
044 HARRIS CO EDUC DEPT	0	21,500,000		0	25,424,210	0.005000	1,271.21
061 CITY OF HOUSTON	0	21,500,000		0	25,424,210	0.567920	144,389.17

The percentage difference between the 2015 appraised value of your property and the proposed 2020 appraised value is 27%.

If you have an over-65 or disabled person's homestead exemption, your school taxes are "frozen." This means they can't increase above the amount you paid in the first year you received the exemption, unless you make improvements to your home. Normal repairs and maintenance are not considered improvements.

HCAD will only appraise the portion of the property that is in Harris County. If part of your property extends into another county, the appraisal district for the other county will appraise the portion located within its boundaries. The appraisal review board will begin hearing 2020 protests on May 4, 2020 at 13013 Northwest Fwy, Houston, Texas, 77040. Other hearings are conducted year round.

Please call our office at (713) 957-7800 if you have concerns or need more information. All calls are taken in the order received. You are always welcome to visit in person. You'll find a great deal of information, including videos, about the appraisal and protest process on our website. The address is [www.hcad.org](http://www.hcad.org).

**If you applied for and have been granted general residence (RES), over-65 (OVR), or disabled (DIS) homestead exemptions, they should appear in the appropriate columns. If they do not, contact us immediately.**

In the event a protest or correction is filed on this account, we intend to use as part of our evidence any and all information included in this notice.

Exemption Codes: (common) RES = Residential Homestead; OVR = Over-65; DIS = Disability; (other) ABT = Abatement; HIS = Historical; LIH = Low Income Housing; PAR = Partial Residential Homestead; PDS = Partial Disability; PEX = Partial Total; POL = Pollution Control; POV = Partial Over-65; PRO = Prorated; SFT = Surviving Spouse First Responder Transfer; SOL = Solar; SSA = Surviving Spouse Active Duty; SSF = Surviving Spouse First Responder; STX = Surviving Spouse of Total Disabled Veteran; STT = Surviving Spouse Transfer of Total Disabled Veteran; SUR = Surviving Spouse Over-65; SSD = Surviving Spouse Disability; TOT = Total; VCH= Veteran Charitable Donated or Survivor; VT = Disabled Veteran or Survivor; VTX= 100% Disabled Veteran



# Property Owner's Notice of Protest

Harris County Appraisal District  
Information & Assistance Division  
P.O. Box 922014  
Houston TX 77292-2014  
**Form 50-132 (02/20)**



Save a Stamp! File Online at [www.hcad.org/iFile](http://www.hcad.org/iFile)

Account Number: 1352450010001  
Tax Year: 2020  
iFile Number: 14881031

**GENERAL INSTRUCTIONS:** This form is used for a property owner or an owner's designated agent 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.



1564



## 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

TDC PINNACLE LAND LLC

Name of Property Owner or Lessee

Mailing Address, City, State, ZIP Code

Phone Number (area code and number)

Email Address\*

\*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 2: Property Description

0 OLD KATY RD HOUSTON, TX 77079

Physical Address, City, State, Zip Code (if different than above)

RES A BLK 1 PINNACLE WEST

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 protest to the ARB 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.

- |   |   |
|---|---|
| <input type="checkbox"/> Incorrect appraised (market) value.  | <input type="checkbox"/> Ag-use, open-space or other special appraisal was denied, modified, or cancelled.                                      |
| <input type="checkbox"/> Value is unequal compared with other properties.   | <input type="checkbox"/> Change in use of land appraised as ag-use, open-space or timberland.   |
| <input type="checkbox"/> Property should not be taxed in _____ (taxing unit)  | <input type="checkbox"/> Incorrect appraised or market value of land under special appraisal for ag-use, open-space or other special appraisal. |
| <input type="checkbox"/> Property is not located in this appraisal district or otherwise should not be included on the appraisal district's record. | <input type="checkbox"/> Owner's name is incorrect.   |
| <input type="checkbox"/> Failure to send required notice _____ (type)   | <input type="checkbox"/> Property description is incorrect.   |
| <input type="checkbox"/> Exemption was denied, modified, or cancelled.  | <input type="checkbox"/> Incorrect damage assessment rating for a property qualified for a temporary disaster exemption                         |
| <input type="checkbox"/> Temporary disaster damage exemption was denied or modified   | <input type="checkbox"/> Other _____  |

## SECTION 4: Additional Facts

What is your opinion of your property's value? (Optional) \$ \_\_\_\_\_

Provide facts that may help resolve this protest:

**SECTION 5: Hearing Type**

To receive your hearing notice by email, you must file your protest through your owner's account at <https://owners.hcad.org>

I want the ARB to send me a copy of its hearing procedures.....  Yes  No  
If a protest goes to a hearing, the ARB automatically sends each party a copy of the ARB's hearing procedures.

I want to receive my ARB hearing notice by certified mail. (There may be a charge for this).....  Yes  No

**SECTION 6: Certification and Signature**

Property Owner

Property Owner's Agent \_\_\_\_\_  
Agent Code

Other: \_\_\_\_\_

**print here** → \_\_\_\_\_  
Print Name of Property Owner or Authorized Representative

**sign here** → \_\_\_\_\_  
Signature of Property Owner or Authorized Representative \_\_\_\_\_  
Date

**Important Information**

**GENERAL INSTRUCTIONS:** This form is for use by a property owner or an owner's designated agent 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.

**WEEKENDS, HOLIDAYS:** If your deadline falls on a Saturday, Sunday, or a legal holiday, it is postponed until midnight of the next working day.

**HEARING PARTICIPATION:** If you do not want to attend your scheduled hearing in person, the law allows you to submit your evidence in the form of a sworn affidavit. **The affidavit must state that you swear or affirm that the information it contains is true and correct, and it must be sworn to and subscribed before a notary public or other public official who is authorized to administer oaths.** If you decide you want to submit an affidavit, please make sure that it includes: (1) the owner's name and address, (2) the property account number and description, and (3) the date and time of your hearing. **To ensure that the affidavit is available for consideration, it should be received at the hearing location at least two (2) business days prior to the date and time of the hearing.** If you decide to submit an affidavit and also appear by telephone conference call: 1) You must provide written notice to the appraisal review board at least 10 days before the hearing or with this notice of protest; 2) You must submit your evidence with a written affidavit delivered to the ARB before the hearing; 3) You will not be allowed to offer any evidence that was not included with your affidavit; 4) You will not be able to add any new evidence or testimony by telephone; and 5) You are responsible for providing access to the call to any person(s) you wish to invite to participate in the telephone conference call.

**DEADLINES:** With exceptions, the typical deadline for filing a notice of protest is midnight, **May 15.** (Tax Code Section 41.44) A different deadline will apply to you if:

- your notice of appraised value was delivered to you electronically or by mail after April 16;
- your protest concerns a change in use of agricultural open-space, or timber land;
- the appraisal district or the ARB was required by law to send you notice electronically or by mail about a property and did not;
- the ARB made a change to the appraisal records that adversely affects you and you received notice of the change; or
- in certain limited circumstances, the property owner had good cause for missing the **May 15** protest filing deadline.

**APPOINTMENT OF AGENT:** You may also have a representative appear for you. This person should be able to discuss your property from personal knowledge. A valid agent appointment form must first be filed with the appraisal district. Agent appointments must be made on Texas State Comptroller's Form 50-162 (or Comptroller Form 50-241, but only for use as required by court order existing as of Oct. 3, 2013). You can obtain Form 50-162 by calling our office or downloading it from [www.hcad.org/forms](http://www.hcad.org/forms).

**ADDITIONAL INFORMATION:** In the event a protest or correction is filed on this account, we intend to use as part of our evidence any and all information included in this notice.

**APPOINTMENT OF FAMILY AND FRIENDS:** Fill out the following authorization if you want to have a family member or friend represent you at the protest hearing. Use this only for family or friends who do not charge you for representation. You must use state form 50-162 to appoint a paid representative or to have notices and tax bills mailed to a representative.

**APPOINTMENT OF FAMILY OR FRIEND TO REPRESENT ME IN PROTEST HEARING**

I hereby appoint:

\_\_\_\_\_  
First Name \_\_\_\_\_  
Last Name

to represent me in my protest hearing. My representative has general authority to review confidential information, appear for me at the protest hearing, and to negotiate and resolve the matters covered by this protest.

This appointment applies only for the hearing on this account. I understand that notice will be delivered to me.

\_\_\_\_\_  
Property Owner's Signature \_\_\_\_\_  
Name Printed \_\_\_\_\_  
Date



# Property Taxpayer Remedies

Property Tax Assistance

February 7, 2020

Form 96-295

You are entitled to an explanation of the remedies available to you when you are not satisfied with the appraised value of your property. The Texas Comptroller of Public Accounts is required to publish an explanation of the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller's office also must include advice on preparing and presenting a protest.

The Tax Code further directs that copies of this document be made readily available to taxpayers at no cost. The chief appraiser of an appraisal district may provide it with the *Notice of Appraised Value* mailed to property owners to explain the deadlines and procedures used in protesting the value of their property. The chief appraiser must provide another copy to property owners initiating protests.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation are not the subjects of this publication and must be addressed by local taxing units.

## How to Protest Property Value

Appraisal districts must send required notices by May 1, or by April 1 if your property is a residential homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property. If the appraised value increased, the notice must show an estimate of how much tax you would have to pay based on the same tax rate your city, county, school district and any special purpose district set the previous year.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and may tell you whether your appraisal district has an informal meeting process to resolve your concerns. If you are dissatisfied with your appraised value or if errors exist in the appraisal records regarding your property, you should file a *Notice of Protest* with the ARB.

If an appraisal district has an Internet website, it must permit electronic filing of a protest for excessive appraisal or unequal appraisal of property for which a residence homestead exemption has been granted, with certain exceptions. Counties with populations of 500,000 or more are required to do so and thus must have a website. Contact your local appraisal district for more details on filing a protest electronically.

## What Can be Protested

The *Notice of Protest* may be filed using the model form on the Comptroller's website: [comptroller.texas.gov/forms/50-132.pdf](http://comptroller.texas.gov/forms/50-132.pdf). The notice need not be on this form. Your notice of protest is sufficient if it identifies (1) the protesting person claiming an ownership interest in the property, (2) the property that is the subject of the protest and (3) dissatisfaction with a determination of the appraisal district.

You may request the ARB to schedule hearings on protests concerning up to 20 designated properties on the same day. You may use a special notice on the Comptroller's website: [comptroller.texas.gov/forms/50-131.pdf](http://comptroller.texas.gov/forms/50-131.pdf).

You may protest the value on your property in the following situations:

- the value the appraisal district placed on your property is too high;
- your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied your exemption application;
- the appraisal district failed to provide you with required notices; or
- other matters prescribed by Tax Code Section 41.41(a).

## How to Complete the Protest Form

If using the protest form, these tips will help ensure that you can present your evidence and preserve your appeal rights.

- You should pay particular attention to the reason for protest section of the form.
- What you check as the reason for the protest influences the type of evidence you may present at your hearing.
- Your appeal options after the hearing are influenced by what you protest.

In the case of a typical residential property, checking both over market value and unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

## How to Resolve Concerns Informally

Many appraisal districts will informally review your concerns with you and try to resolve your objections. It is very important, however, that you preserve your right to protest to the ARB by filing your *Notice of Protest* before the deadline, even if you expect to resolve your concerns at the informal meeting with the appraisal district.

Find out the process your appraisal district follows. Try to discuss your protest issue with the appraisal office in advance. Ask one of the appraisal district's appraisers to explain how the district arrived at the value of your property. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

## What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. It is not controlled by the appraisal district. In counties with 120,000 or more population, the local administrative district judge appoints appraisal review board members. Otherwise, the appraisal district's board of directors appoints them.

The ARB must follow certain procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining the value of your property.

ARB members cannot discuss your case with anyone outside of the hearing. Protest hearings, however, are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of the property owner and chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

## When are Protests Filed?

You should file your *Notice of Protest* with the ARB no later than 30 days after the appraisal district mailed the *Notice of Appraised Value*. You may request an evening or Saturday hearing. The ARB will notify you at least 15 days in advance of the date, time and place of your hearing. Under certain circumstances, you may be entitled to a postponement of the hearing to a later date. The ARB begins hearings around May 15 and generally completes them by July 20. Start and end dates can vary from appraisal district to appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the ARB procedures; and a statement that you may request a copy of the data, schedules, formulas and any other information the chief appraiser will introduce at your hearing.

You or your agent may appear at the ARB hearing in person, by telephone conference call or by filing a written affidavit. To appear by telephone conference call, you must provide written notice at least 10 days before the hearing, and any evidence must be submitted by written affidavit delivered to the ARB before the hearing begins. If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. If you or your agent fails to appear at a hearing, you are entitled to a new hearing if you file with the ARB, not later than four days after your hearing date, a written statement showing good cause for failing to appear and request a new hearing. Good cause is defined as a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling.

### What Steps to Take to Prepare for Protest Hearing

You should consult with the appraisal district staff about your property's value. Ask questions about items you do not understand. The appraisal district is required to provide copies of documents that you request, at no charge via first class mail or electronically by agreement. Many appraisal districts provide a great deal of information on their websites at no charge.

If you are protesting the appraisal of your home or small business, you can view videos on the topic on the Comptroller's website at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/).

Observing the following tips can also help in achieving a successful appeal:

- *Be on time and prepared for your hearing.* The ARB may place time limits on hearings.
- *Stick to the facts and avoid emotional pleas.* The ARB has no control over the appraisal district's operations or budget, tax rates for local taxing units, inflation or local politics; addressing these topics in your presentation wastes time and will not help your case.
- *Review the ARB hearing procedures.* After you receive the ARB hearing procedures, take time to become thoroughly familiar with them and be prepared to follow them.
- *Present your information in a simple and well-organized manner.* You and the appraisal district staff are required to exchange evidence at or before the hearing. Photographs and other documents are useful. You should take an appropriate number of copies so that each ARB member and the appraisal district representative receive one.

The date of your appraisal is Jan. 1, so you should make sure that changes made before that date are included in the appraisal. Improvements or damage to your property after Jan. 1 should not be part of the appraisal or the protest.

If you are protesting the value of business property or other appraisal matters, you should have evidence to support your opinion of value. Sales data may not be available or relevant, but income and expense information may be useful.

Generally, the appraisal district has the burden of proof in value and unequal appraisal disputes. An appraiser's job is to appraise property at its market value, equitably and uniformly.

### What if you are Dissatisfied with the ARB's Decision

After the ARB rules on your protest, it will send a written order by certified mail. If you are dissatisfied with the ARB's findings, you have the right to appeal the decision. Depending on the facts and type of property, you may be able to appeal to the state district court in the county in which your property is located; to binding arbitration; or to the State Office of Administrative Hearings (SOAH).

You may appeal through binding arbitration if your property is valued at \$5 million or less. You may also use binding arbitration for your residence homestead regardless of its appraised value.

To request binding arbitration, you must file a *Request for Binding Arbitration* form with the appraisal district, along with a deposit check payable to the Comptroller of Public Accounts. The deposit amount ranges from \$450 to \$1,550 based on the property type and value. All but \$50 of your deposit will be refunded to you if the arbitrator sets your value at an amount closer to your opinion of value than to the ARB's value. If not, the deposit is used to pay the arbitrator's fee. You must exercise the arbitration option not later than 60 days after the date you receive the ARB's notice of its decision. There are limits to what can be appealed to binding arbitration. Information about what is allowed to be appealed through arbitration can be found on the Comptroller's website at [comptroller.texas.gov/taxes/property-tax/arbitration/](http://comptroller.texas.gov/taxes/property-tax/arbitration/).

Property owners may also appeal ARB orders for real or personal properties with values of more than \$1 million to SOAH. To appeal, you file a notice with the chief appraiser not later than 30 days after the date you receive the ARB's notice of its decision and file a \$1,500 deposit not later than the 90th day after you receive the ARB's notice of the order. The administrative law judge will schedule the hearing in the municipality where the property is located unless SOAH does not have a remote hearing site in that municipality. In which case, the hearing will be scheduled in the municipality with a remote hearing site that is closest to the subject property.

Alternatively, you may appeal the decision to the state district court in which your property is located. You must file the appeal no later than 60 days after you receive the final ARB order.

In all types of appeals, you are required to pay a specified portion of your taxes before the delinquency date.

### What is the Comptroller's role in the protest process?

The Comptroller's office provides a survey for property owners to offer feedback on the ARB experience that may be submitted by mail or electronically. The online survey is available at [surveymonkey.com/r/arbsurvey](http://surveymonkey.com/r/arbsurvey). Survey results are published in an annual report. The Comptroller's office does not, however, have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Any complaints about the ARB or its members should be directed to the ARB itself, the appraisal district board of directors or the local administrative district judge in counties with 120,000 or more population. The Comptroller's office has no direct involvement in the protest process.

Further, this pamphlet is intended to provide customer assistance to taxpayers. It does not address all aspects of property tax law or the appraisal process. The Comptroller's office is not offering legal advice, and this information neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of statutes, notice requirements and other matters should be directed to an attorney or other appropriate counsel.

### Where can you get more information?

This publication does not cover all aspects of the ARB protest process or property taxes. For more information, please see the following Web resources:

- *Appraisal Protests and Appeals;*
- *Appraisal Review Board Manual;*
- *Paying Your Taxes;*
- *Property Tax System Basics;*
- *Taxpayer Bill of Rights;*
- *Texas Property Tax Code; and*
- *Valuing Property.*

This information is found on the Comptroller's Property Tax Assistance website. It provides property owners a wealth of information on the appraisal and protest process at [comptroller.texas.gov/taxes/property-tax/](http://comptroller.texas.gov/taxes/property-tax/). For specific inquiries, you must contact the appraisal district where your property is located.

