

Property Tax Protest and Appeal Procedures

Property owners have the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- your property’s appraised (market) value
- the unequal value of your property compared with other properties;
- your property’s inclusion on the appraisal records;
- any exemptions that may apply to you;
- qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property’s ownership;
- the change of use of land receiving special appraisal;
- failure of the chief appraiser or appraisal review board (ARB) to send a required notice;
- the denial, modification or cancellation of the circuit breaker limitation on appraised value; or
- any action taken by the appraisal district or ARB that applies to and adversely affects you.

Informal Review

All informal reviews will be completed via in-person, written or online communications. In-person informal reviews must be scheduled and are provided, once the Notice of Appraised Value is mailed, and prior to a formal ARB protest hearing.

Review by the ARB

If you cannot resolve your problem informally with the appraisal district, you have the right to have your case heard by the ARB.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. It has the power to order the appraisal district to make the necessary changes based on evidence heard during the ARB hearing.

If you file a written request for an ARB hearing (notice of protest) before the deadline, the ARB will set your case for a hearing and send you written notice of the time, date, place and subject of the hearing. If necessary, you may request a hearing in the evening or on a Saturday. You may use Comptroller Form 50-132, *Property Appraisal - Notice of Protest*, to file your written request for an ARB hearing.

Prior to your hearing, you may request a copy of the evidence the appraisal district plans to introduce at the hearing to establish any matter at issue. Before a hearing on a protest or immediately after the hearing begins, you or your authorized representative and the appraisal district are required to provide each other with a copy of any materials (evidence) intended to be offered or submitted to the ARB at the hearing. 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. The ARB’s hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

To the greatest extent practicable, the hearing will be informal. You or your authorized representative may appear in person, by telephone conference or videoconference call or by submission of a written affidavit to present your evidence, facts and argument. You must indicate the type of hear-

ing you request on your written notice of protest filed with the ARB not later than the 10th day before the hearing date and provide your evidence and written affidavit before the ARB hearing begins. You may use Comptroller Form 50-283, *Property Owner’s Affidavit of Evidence to the Appraisal Review Board*, to submit evidence for your telephone or video conference call hearing or for hearing by affidavit.

You and the appraisal district representative have the opportunity to present evidence about your case. In most cases, the appraisal district has the burden of establishing the property’s value by a preponderance of the evidence presented.

In certain protests, the chief appraiser has the burden of proving the property’s value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters.

You should not try to contact ARB members outside of the hearing. ARB members are required to sign an affidavit saying that they have not talked about your case before the ARB hears it.

If you believe that the ARB or chief appraiser failed to comply with an ARB procedural requirement, you may file a complaint with the local taxpayer liaison officer. If it is not resolved by the ARB or chief appraiser, you can request limited binding arbitration to compel the ARB or the chief appraiser to comply.

Review by the District Court, an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the ARB’s decision, you have the right to appeal to district court. As an alternative to district court, you may appeal through regular binding arbitration or the State Office of Administrative Hearings (SOAH) if you meet the qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the district court within 60 days of the date you receive the ARB’s order. If you chose to appeal through regular binding arbitration, you must file a request for regular binding arbitration not later than the 60th day after you receive notice of the ARB order. Additional information on how to appeal through regular binding arbitration will be included with the ARB’s order of determination. If you chose to appeal to SOAH, you must file an appeal with the appraisal district not later than the 30th day after you receive notice of the ARB’s order. Appeals to district court, regular binding arbitration or SOAH all require payment of certain fees or deposits.

Tax Payment

You must pay the amount of taxes due on the portion of the taxable value not in dispute, the amount of taxes due on the property under the order from which the appeal is taken or the amount of taxes due in the previous year.

More Information

You can get more information by contacting your appraisal district at

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller’s website at comptroller.texas.gov/taxes/property-tax/.

Deadline for Filing Protests with the ARB*

Usual Deadline

Not later than May 15 (or within 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed for good cause if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year.

Special Deadlines

For change of use (the appraisal district informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30th day after the notice of the determination was delivered to you.

For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a protest you filed), the deadline is not later than the 30th day after the notice of the change was delivered to you.

If you believe the appraisal district or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually Feb. 1) or no later than the 125th day after the date you claim you received a tax bill from one or more of the taxing units that tax your property. The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

* The deadline is postponed to the next business day if it falls on a weekend or legal, state or national holiday.

Procedimientos para la protesta y apelación de los impuestos de la propiedad

Los propietarios tienen el derecho a protestar las acciones acerca de sus tasaciones del impuesto de propiedad. Puede seguir estos procedimientos de apelación si usted tiene alguna inquietud acerca de:

- el valor de tasación (mercado) de su propiedad;
- el valor desigual de su propiedad en comparación con otras propiedades;
- la inclusión de su propiedad en los registros de tasación;
- cualquier exención que se puede aplicar a usted;
- calificación para una evaluación agrícola o maderera;
- las unidades de impuestos que están gravando su propiedad;
- la titularidad de la propiedad;
- el cambio de uso del terreno recibiendo una tasación especial;
- la falla del jefe de tasaciones o de la junta de revisión de tasaciones (ARB por sus siglas en inglés) para enviar una notificación requerida;
- la denegación, modificación o cancelación de la limitación del disyuntor sobre el valor de tasación; o
- cualquier acción tomada por el distrito de tasación o ARB que se aplique y lo afecte negativamente.

Revisión Informal

Revisiones informales se realizarán en persona, por escrito o en línea. Las revisiones informales en persona deben programarse y se brindan una vez que se envía por correo el aviso de valor tasado y antes de una audiencia formal de protesta ante la ARB.

Revisión por el ARB

Si no puede resolver su problema de manera informal con el distrito de tasación, tiene derecho a que su caso sea escuchado por el ARB.

El ARB es una junta independiente de ciudadanos que escucha y determina las protestas sobre las tasaciones de propiedad y otras inquietudes listadas arriba. Tiene el poder de ordenar al distrito de tasación que realice los cambios necesarios basados en la evidencia escuchada durante la audiencia de la ARB.

Si presenta una solicitud por escrito para una audiencia de ARB (aviso de protesta) antes de la fecha límite, el ARB establecerá su caso para una audiencia y le enviará un aviso por escrito de la hora, fecha, lugar y tema de la audiencia. Si es necesario, puede solicitar una audiencia por la tarde o un sábado. Usted puede usar el formulario del Contralor 50-132, *Property Appraisal - Notice of Protest*, para presentar su solicitud por escrito para una audiencia de ARB.

Antes de su audiencia, puede solicitar una copia de la evidencia que el distrito de tasación planea presentar en la audiencia para establecer cualquier asunto en cuestión. Antes de una audiencia sobre una protesta o inmediatamente después de que comience la audiencia, usted o su representante autorizado y el distrito de tasación deben proporcionarse mutuamente una copia de cualquier material (evidencia) destinado a ser ofrecido o presentado a la ARB en la audiencia. La evidencia se puede presentar para cualquier tipo de audiencia ya sea en papel o en un pequeño dispositivo electrónico portátil (como un CD o memoria USB) que será guardado por el ARB. No traiga la evidencia en un teléfono. Los procedimientos de audiencia del ARB con respeto a todos los requisitos para presentar adecuadamente evidencia sobre un pequeño dispositivo electrónico portátil deben ser revisados.

En la mayor medida posible, la audiencia será informal. Usted o su agente designado pueden aparecer en persona, por conferencia telefónica o videoconferencia o mediante la presentación de una declaración jurada por escrito para presentar su evidencia, hechos y argumentos. Debe indicar el tipo de audiencia que solicita en su notificación de protesta o por escrito antes de 10 días antes de la fecha

de la audiencia y proporcionar su evidencia y declaración jurada por escrito antes de que comience la audiencia del ARB. Puede usar el Formulario 50-283 del Contralor, *Property Owner's Affidavit of Evidence to the Appraisal Review Board*, para presentar evidencia para su audiencia por teléfono o videoconferencia o para una audiencia por declaración jurada.

Usted y el representante del distrito de tasación tienen la oportunidad de presentar evidencia sobre su caso. En la mayoría de los casos, el distrito de tasación tiene la carga de establecer el valor de la propiedad por preponderancia de la evidencia presentada.

En ciertas protestas, el jefe de tasaciones tiene la carga de probar el valor de la propiedad por evidencia clara y convincente. Usted debe revisar los procedimientos de audiencia de ARB para aprender más sobre la evidencia y asuntos relacionados.

No debe tratar de contactar a los miembros del ARB fuera de la audiencia. Los miembros del ARB están obligados a firmar una declaración jurada diciendo que no han hablado de su caso antes de que el ARB lo oiga.

Si cree que el ARB o el tasador principal no cumplió con un requisito de procedimiento de el ARB, puede presentar una queja ante el oficial de enlace con el contribuyente local. Si no es resuelto por el ARB o el jefe de tasación, puede solicitar un arbitraje vinculante limitado para obligar a el ARB o el jefe de tasación a cumplir.

Revisión por Corte del Distrito, Árbitro o SOAH

Después de decidir su caso, el ARB debe enviarle una copia de su orden por correo certificado. Si no está satisfecho con la decisión del ARB, tiene el derecho a apelar ante la corte de distrito. Como alternativa al tribunal de distrito, puede apelar a través de un arbitraje vinculante regular o de la Oficina Estatal de Audiencias Administrativas (SOAH, por sus siglas en inglés) si cumple con los criterios de calificación.

Si decide ir a la corte de distrito, debe iniciar el proceso presentando una petición ante la corte de distrito dentro de los 60 días siguiendo la fecha en que reciba la orden del ARB. Si opta por apelar a través de un arbitraje vinculante regular, debe presentar una solicitud de arbitraje vinculante regular antes del 60 día después de recibir la notificación de la orden de la ARB. Se incluirá información adicional sobre cómo apelar a través de un arbitraje vinculante regular con la orden de determinación de la ARB. Si opta por apelar ante SOAH, debe presentar una apelación ante el distrito de tasación antes de 30 días después de recibir la notificación de la orden de la ARB. Las apelaciones ante el tribunal de distrito, el arbitraje vinculante regular o la SOAH requieren el pago de ciertas tarifas o depósitos.

El Pago de los Impuestos

Usted debe pagar la cantidad de impuestos debido por la parte del valor imponible no disputado, la cantidad de impuestos debido sobre la propiedad bajo la orden de que se han adoptado la apelación o la cantidad de impuestos debido en el año anterior.

Información Adicional

Puede obtener más información comunicándose con su distrito de tasación al (inserte el nombre, la dirección y el número de teléfono del distrito de tasación).

Puede obtener formularios del Contralor e información adicional sobre cómo preparar una protesta en el sitio web del Contralor en comptroller.texas.gov/taxes/property-tax/.

Fecha de vencimiento para presentar protestas al ARB*

Fecha de Vencimiento Común

No puede ser más tarde del 15 de mayo (o dentro de 30 días después de que un aviso del valor tasado fue enviado a usted, cualquier es más tarde).

Las protestas tardes son permitidas si usted falla de cumplir la fecha de vencimiento común por causa justa. El ARB decide si usted tiene una buena causa. Las protestas tardes no son permitidas después de que el ARB apruebe las evaluaciones de tasación por el año.

Fechas de Vencimiento Especiales

Para el cambio de uso (el distrito de tasación le informó que está perdiendo la tasación agrícola porque cambió el uso de su propiedad), la fecha no es más tarde que el trigésimo día después de que el aviso de la determinación fue entregado a usted.

Para los cambios de ARB (el ARB le ha informado de un cambio que aumenta su obligación de impuestos y el cambio no resultó de una protesta que usted presentó), la fecha no es más tarde que el trigésimo día después de que el aviso del cambio fue entregado a usted.

Si cree que el CAD o ARB le deberían haber enviado un aviso y no lo hicieron, puede presentar una protesta hasta el día antes de que los impuestos se vuelvan delincuentes (usualmente el 1ero de febrero) o no más tarde del 125º día después de la fecha en que usted afirma que recibió una factura de impuestos de una o más entidades que gravan su propiedad. El ARB decide si escuchan su caso basado en la evidencia sobre si un aviso requerido fue enviado a usted.

* El límite de fecha se pospone al siguiente día laborable si cae en un fin de semana o día de festivo legal, estatal o nacional.

Taxpayer Assistance Pamphlet

January 1, 2025

You are entitled to an explanation of the remedies available to you when you are not satisfied with your property's appraised value. The Texas Comptroller of Public Accounts is required to publish a pamphlet that explains the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller's office must provide information related to the functions of the taxpayer liaison officer (TLO) appointed in appraisal districts with a population of more than 120,000 and include advice on preparing and presenting a protest.

The Tax Code further directs that copies of the pamphlet be made readily available to taxpayers at no cost. The chief appraiser of an appraisal district may include it with the notice of appraised value mailed to property owners to explain the deadlines and procedures used in protesting their property's value. The chief appraiser must provide another copy to property owners initiating a protest.

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 residence homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and an explanation of the availability and purpose of an informal conference with the appraisal district to resolve your concerns before your ARB hearing. If you are dissatisfied with your appraised value or if errors exist in the appraisal records of 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 incorrect appraised value and/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 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. 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 an appraisal district determination.

You may request the ARB schedule hearings on protests to be held consecutively 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.

You may protest your property's value in the following situations:

- the value the appraisal district placed on your property is too high and/or your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied or modified your exemption application;
- the appraisal district failed to provide you with required notices;
- the appraisal district denied the circuit breaker limitation on appraised value for non-homestead real property; 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 incorrect appraised value and/or unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

How to Resolve Concerns Informally

Appraisal districts will informally meet with you and try to resolve your objections prior to your ARB hearing. You must request the informal conference with the appraisal district on either your notice of protest form or in writing before your scheduled hearing date. It is very important, however, that you preserve your right to a hearing with 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.

Ask one of the appraisal district's appraisers to explain how the district arrived at your property's value. 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. In counties with a population of less than 75,000, the local administrative district judge, or the judge's designee appoints ARB members. In counties with a population of 75,000 or more, the appraisal district board of directors appoints ARB members, including special panel ARB members to hear complex property cases where available.

The ARB must adopt and follow certain hearing 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 your property's value.

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 must file your notice of protest with the ARB no later than May 15 or 30 days after the appraisal district mailed the notice of appraised value, whichever is later. 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 by appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the adopted ARB hearing 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 authorized representative may appear at the ARB hearing in person, by telephone conference call, videoconference or by filing a written affidavit. To appear by telephone conference call or videoconference, 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. ARBs in counties with populations less than 100,000 that also lack the technological capabilities for videoconferences are not required to provide them.

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 authorized representative 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 a 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 filing a written request to exchange electronic communications on a form prescribed by the Comptroller for that purpose. 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/protests/index.php.

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 receives 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 business property value 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.

Limited Binding Arbitration

After you have filed a notice of protest and if you believe your ARB or chief appraiser failed to comply with a procedural requirement relating to your protest, you may file a request for limited binding arbitration (LBA) to compel the ARB or chief appraiser to comply with certain procedural requirements.

To request LBA, you must file a Request for Limited Binding Arbitration. Additional information about filing an LBA request, including filing deadlines and fees, can be found at texas.gov/propertytaxarbitration.

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 order of determination, there are three options to appeal. Any ARB decision can be appealed to the state district court in the county in which the property is located. Depending on the facts and property type, you may be able to appeal to the State Office of Administrative Hearings (SOAH) or to regular binding arbitration.

Additional information about appealing an ARB decision, including filing deadlines and fees, can be found on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/protests/index.php.

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

TLOs

Appraisal district boards of directors in counties with populations of more than 120,000 must appoint a TLO whose primary responsibility is assisting taxpayers, property owners and members of the public with understanding the appraisal process, the protest process, the procedures for filing complaints, comments, and suggestions with the appraisal district, and filing an LBA request.

A property owner may file a written complaint with the TLO to request resolution of a dispute on a matter that does not relate to property appraisal. The TLO may resolve a complaint by directing the property owner to the appropriate resources or referring the issue to the appropriate employee or officer of the appraisal district or ARB. Additionally, the TLO may facilitate an informal meeting with the parties of the dispute to resolve the issue and notify a property owner of the resolution of a complaint not later than the 90th day after the date the complaint is filed. The resolution of a complaint filed is not an action that a property owner is entitled to protest, request LBA or appeal under Tax Code Chapter 42.

TLOs also assist property owners, agents, and members of the public with understanding the Comptroller's ARB Survey process

for submitting comments, complaints and suggestions related to the ARB's fairness and efficiency.

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 in English at surveymonkey.com/r/surveyarb and in Spanish at surveymonkey.com/r/Spanishsurveyarb. 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 TLO or the applicable appointing authority. 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/. For specific inquiries, you must contact the appraisal district in which your property is located.

Property Tax Assistance Division
Texas Comptroller of Public Accounts
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comptroller.texas.gov/taxes/property-tax/

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