

Collin Appraisal Review Board
250 Eldorado Pkwy
McKinney, Texas 75069
469-742-9200

Movant Name: _____

Daytime Phone #: _____

Mailing Address: _____

Owner's Name: _____

Account Number: _____ Tax Year: _____

Property Description / DBA: _____

**MOTION TO CORRECT 25.25(d)
ALLEGED ERROR IN APPRAISAL ROLL**

Movant brings this motion for a hearing to correct an alleged over-appraisal error regarding the property on the appraisal roll certified by Collin Central Appraisal District for this year:

- 1. **one-fourth** the correct appraised value, in the case of property that qualifies as the owner's **residence homestead** under 11.13;
- 2. **one-third** the correct appraised value, in the case of property that **does not qualify as the owner's residence homestead** under Section 11.13.

Movant further describes error as follows:

Movant states the property was not subject of a protest brought by the property owner under Chapter 41, that the appraised value of the property was not established as a result of a written agreement between the property owner or his agent and the appraisal district, that the property taxes due for this tax year have not become delinquent, and the property owner has not forfeited the right to correction for non-payment of taxes. **The deadline for filing this motion is January 31st of the year following the tax year.**

If the hearing is scheduled on or after February 1 of the year following the tax year for which it is alleged there is an error in the appraisal roll, movant agrees to bring to the scheduled hearing either paid tax receipts for the subject account showing tax year paid or proof of compliance with Section 42.08.

Movant makes this motion pursuant to Section 25.25 (d) and (e), Texas Property Tax Code, and requests that Collin Appraisal Review Board send notice of the time, date and place fixed for the hearing, to the presiding officer of the governing body of each taxing unit where the property is located, not later than 15 days before the scheduled hearing.

Respectfully submitted,

Signature of Movant

Date

Texas Property Tax Code

Section 25.25 - Correction of Appraisal Roll

(d) At any time prior to the date the taxes become delinquent, a property owner or the chief appraiser may file a motion with the appraisal review board to change the appraisal roll to correct an error that resulted in an incorrect appraised value for the owner's property. However, the error may not be corrected unless it resulted in an appraised value that exceeds by more than:

- (1) one-fourth the correct appraised value, in the case of property that qualifies as the owner's residence homestead under Section 11.13; or**
- (2) one-third the correct appraised value, in the case of property that does not qualify as the owner's residence homestead under Section 11.13.**

[Amended by HB 2159; effective June 14, 2019.]

If the appraisal roll is changed under Subsection (d), the property owner must pay to each affected taxing unit a late-correction penalty equal to 10 percent of the amount of taxes as calculated based on the corrected appraised value.

The roll may not be changed under Subsection (d) if: (1) the property was the subject of a protest brought by the property owner under Chapter 41, a hearing on the protest was conducted in which the property owner offered evidence or argument, and the appraisal review board made a determination of the protest on the merits; or (2) the appraised value of the property was established as a result of a written agreement between the property owner or the owner's agent and the appraisal district.

[Amended by SB 865; effective May 28, 2001.]

(e) If the chief appraiser and the property owner do not agree to the correction before the 15th day after the date the motion is filed a party bringing a motion under Subsection (c) or (d) is entitled on request to a hearing on a determination of the motion by the appraisal review board. **A party bringing a motion under this section must describe the error or errors that the motion is seeking to correct.** Not later than 15 days before the date of the hearing the board shall deliver written notice of the date, time and place of the hearing to the chief appraiser, the property owner, and the presiding officer of the governing body of each taxing unit in which the property is located. The chief appraiser, the property owner, and each taxing unit are entitled to present evidence and argument at the hearing and to receive written notice of the board's determination of the motion. *A property owner who files the motion must comply with the payment requirements of Section 42.08 or forfeit the right to a f.* [Amended 1997 by SB841 §26, effective 1/1/98.]

Section 42.08 – Forfeiture of Remedy for Nonpayment of Taxes

(a) **The pendency of an appeal as provided by this chapter does not affect the delinquency date for the taxes on the property subject to the appeal.** However, that delinquency date applies only to the amount of taxes required to be paid under Subsection (b). If the property owner complies with Subsection (b), the delinquency date for any additional amount of taxes due on the property is determined by Section 42.42(c), and that additional amount is not delinquent before that date.

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

(b-1) This subsection applies only to an appeal in which the property owner elects to pay the amount of taxes described by Subsection (b)(1). The appeal filed by the property owner must be accompanied by a statement in writing of the amount of taxes the property owner proposes to pay.

(c) A property owner that pays the amount of taxes greater than that required by Subsection (b) does not forfeit the property owner's right to a final determination of the appeal by making the payment. If the property owner files a timely appeal under this chapter, taxes paid on the property are considered paid under protest, even if paid before the appeal is filed.

(d) After filing an oath of inability to pay the taxes at issue, a party may be excused from the requirement of prepayment of tax as a prerequisite to appeal if the court, after notice and hearing, finds that such prepayment would constitute an unreasonable restraint on the party's right of access to the courts. On the motion of a party and after the movant's compliance with Subsection (e), the court shall hold a hearing to review and determine compliance with this section, and the reviewing court may set such terms and conditions on any grant of relief as may be reasonably required by the circumstances. If the court determines that the property owner has not substantially complied with this section, the court shall dismiss the pending action. If the court determines that the property owner has substantially but not fully complied with this section, the court shall dismiss the pending action unless the property owner fully complies with the court's determination within 30 days of the determination.