

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

Movant Name: _____

Daytime Phone #: _____

Mailing Address: _____

Account Number: _____

Tax Year(s): _____

Property Description / DBA: _____

**MOTION TO CORRECT
25.25(c) or 25.25(c-1)
ALLEGED ERROR IN APPRAISAL ROLL**

Movant asks the Board to correct an alleged error in the appraisal roll for the specified tax year(s). Taxpayer alleges that the appraisal roll entry for the property identified above reflects the following:

- 1. clerical errors that affect a property owner's liability for a tax imposed in that tax year(s)
- 2. multiple appraisals of a property in that tax year(s)
- 3. the inclusion of property that does not exist in the form or at the location described in the appraisal roll
- 4. an error in which property is shown as owned by a person who did not own the property on January 1 of that tax year(s)
- 5. an error or omission of **tangible personal property** in a rendition statement or property report for tax year(s)

Movant states specific error(s) this motion seeks to correct is or are:

Movant makes this motion pursuant to Tax Code Section 25.25(c) or 25.25(c-1) and requests the ARB schedule a hearing to determine whether to correct the error(s) identified above. Movant requests that the ARB send notice of the time, date, and location of the hearing, not later than 15 days before the scheduled hearing

If the Board hears this motion after the delinquency date for taxes on the property, the movant agrees to bring to the hearing tax receipts to prove compliance with Section 25.26.

Respectfully submitted,

Signature of Movant

Date

PLEASE READ ATTACHED INFORMATION

Motion to Correct Certain Alleged Errors in Appraisal Roll

Texas Property Tax Code

Section 25.25 - Correction of Appraisal Roll

(c) The ARB, on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal roll for any of the **five preceding years** to correct:

- (1) clerical errors that affect a property owner's liability for a tax imposed in that tax year(s)
- (2) multiple appraisals of a property in that tax year(s)
- (3) the inclusion of property that does not exist in the form or at the location described in the appraisal roll
- (4) an error in which property is shown as owned by a person who did not own the property on January 1 of that year

(c-1) The ARB, on motion of the chief appraiser or of a property owner, may direct by written order changes in the appraisal records for the **current tax year and for either of the two preceding tax years** to correct an inaccuracy in the appraised value of the owner's appraised value of the owner's **tangible personal property** that is the result of an error or omission in a rendition statement or property report filed under Chapter 22 for the applicable tax year. **The roll may not be changed in this subsection for any tax year in which:**

- (1) The property owner failed to timely file the rendition statement or property report in accordance with Section 22.23 and was assessed a penalty under Section 22.28.
- (2) 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 owner offered evidence or argument, and the ARB made a determination of the protest on the merits.
- (3) The property was the subject of a previous motion filed by the property owner under this section and the chief appraiser and the owner agreed to the correction, the ARB determined the motion, or the ARB determined that the owner forfeited the right to a final determination of the motion for failing to comply with the prepayment requirements of Section 25.26.
- (4) The appraised value of the property 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.

Section 1.04 - Definitions.

(18) "Clerical error" means an error:

- (A) that is or results from a mistake or failure in writing, copying, transcribing, entering, or retrieving computer data, computing, or calculating; or
- (B) that prevents an appraisal roll or a tax roll from accurately reflecting a finding or determination made by the chief appraiser, the ARB, or the assessor; however, "clerical error" does not include an error that is or results from a mistake in judgment or reasoning in the making of the finding or determination.

Section 25.26 - Forfeiture of Remedy for Nonpayment of Taxes

- (a) The pendency of a motion filed under Section 25.25 does not affect the delinquency date for the taxes on the property that is the subject of the motion. 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 in the manner provided by Section 42.42(c) for the determination of the delinquency date for additional taxes finally determined to be due in an appeal under Chapter 42, and that additional amount is not delinquent before that date.
- (b) Except as provided by Subsection (d), a property owner who files a motion under Section 25.25 must pay the amount of taxes due on the portion of the taxable value of the property that is the subject of the motion that is not in dispute before the delinquency date or the property owner forfeits the right to proceed to a final determination of the motion.
- (c) A property owner who pays an amount of taxes greater than that required by Subsection (b) does not forfeit the property owner's right to a final determination of the motion by making the payment. If the property owner files a timely motion under Section 25.25, taxes paid on the property are considered paid under protest, even if paid before the motion is filed
- (d) After filing an oath of inability to pay the taxes at issue, a property owner may be excused from the requirement of prepayment of tax as a prerequisite to the determination of a motion if the ARB, after notice and hearing, finds that such prepayment would constitute an unreasonable restraint on the property owner's right of access to the board. On the motion of a party, the board shall determine compliance with this section in the same manner and by the same procedure as provided by Section 41.4115(d) and may set such terms and conditions on any grant of relief as may be reasonably required by the circumstances.

The ARB does not accept protests or motions by fax or email.

Protests and motions may be filed by mail, in person, or drop-box (available 24/7) at
250 Eldorado Pkwy, McKinney, TX 75069