

Tarrant Appraisal Review Board  
2500 Handley Ederville Road  
Fort Worth, Texas 76118-6909  
(817) 284-8884

**Movant:** \_\_\_\_\_  
(Name/  
mailing  
address) \_\_\_\_\_

**Daytime Phone #** \_\_\_\_\_

Re: **Account #** \_\_\_\_\_

**Tax Year** \_\_\_\_\_

PIDN \_\_\_\_\_

Property Description: \_\_\_\_\_

MOTION TO CORRECT ALLEGED  
ONE-THIRD OVER-APPRAISAL ERROR

Movant brings this motion for a hearing to correct an alleged one-third over-appraisal error regarding the property on the appraisal roll certified by Tarrant Appraisal Review Board for this tax year.

Movant states the the property was not the 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** ,\_\_\_\_\_.

**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 other proof of compliance with Section 42.08 (copies of timely paid tax receipts).**

**Movant must state the alleged one-third over appraisal error (attach additional sheet if necessary):**\_\_\_\_\_

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

Respectfully submitted,

\_\_\_\_\_  
**Signature of Movant**

\_\_\_\_\_  
**Date**

## Motion to Correct Alleged "Over One-Third" Error in Appraisal Roll (Section 25.25.d)

### 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 one-third the correct appraised value. **If the appraisal roll is changed under this subsection, 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 on the basis of the corrected appraised value.** The roll may not be changed under this subsection 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 final determination of the motion. *[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) 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:

(1) the amount of taxes due on the portion of the 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.

(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.