

TARRANT APPRAISAL REVIEW BOARD

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

Movant: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Daytime Phone #: \_\_\_\_\_

Re: Account # \_\_\_\_\_  
PIDN: \_\_\_\_\_  
Property Description: \_\_\_\_\_

Tax Year(s) \_\_\_\_\_

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MOTION TO CORRECT  
ALLEGED ERROR IN APPRAISAL ROLL

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

- (1) a clerical error that affects a property owner's liability for a tax imposed in that tax year;
- (2) multiple appraisals of property in a tax year; or
- (3) the inclusion of property that does not exist in the form or at the location described in the appraisal roll.

MOVANT further describes the alleged error as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Movant acknowledges that Section 25.25(c), Texas Property Tax Code, limits as follows the time during which appraisal review boards may order changes: "The appraisal review board ... may direct by written order changes in the **appraisal roll for any of the five preceding years...**"

If the Board hears this motion after the delinquency date for taxes on the property, the Movant (if the owner of the property) agrees to bring to the hearing tax receipts to prove compliance with Section 42.08.

Respectfully submitted,

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

Date \_\_\_\_\_

Information Concerning  
**Motion to Correct Certain Alleged Errors in Appraisal Roll**

**Texas Property Tax Code**

Section 25.25. Correction of Appraisal Roll

- (c) The appraisal review board, 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;
  - (2) multiple appraisals of a property in that tax year; or
  - (3) the inclusion of property that does not exist in the form or at the location described in the appraisal roll.
- (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 and 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.

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 appraisal review board, 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 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 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 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 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, 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.