

Property Owner's Motion for Correction of Appraisal Roll 25.25c

In the County of Tarrant, State of Texas

\*\*\*Improperly executed and/or incomplete forms will not be processed\*\*\*

Owner of property (Movant\*): [redacted] Appraisal district account number(s): [redacted]

Property description (legal description): [redacted]

Property location (address): [redacted]

Movant brings this motion for a hearing to correct the appraisal roll regarding Movant's above-referenced property on the appraisal roll certified by this appraisal review board on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

This motion is to correct the following: Year(s) must be placed in corresponding blanks for checked box(es)

- checkbox clerical error that affects Movant's liability for a tax imposed in tax year(s) \_\_\_\_\_
checkbox multiple appraisals of a property in tax year(s) \_\_\_\_\_
checkbox inclusion of property that does not exist in the form or at the location described in the appraisal roll for tax year(s) \_\_\_\_\_; or
checkbox an error of ownership of a property for tax year(s) \_\_\_\_\_;
checkbox an error or omission concerning tangible personal property in a rendition statement or property report for tax year(s) \_\_\_\_\_

\*\*\*Movant hereby certifies compliance with the provisions of Tax Code Section 25.26\*\*\*

Sec. 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 appraisal review board, 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.

Movant states that the property described above is located within the Tarrant County Appraisal District and within the following taxing units:

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

Movant makes this motion pursuant to Tax Code Section 25.25(c) and (e) and requests that the appraisal review board schedule a hearing to determine whether to correct the error(s) identified above. Movant requests that the 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 movant, the chief appraiser and the presiding officer of the governing body of each taxing unit where the property is located.

Signature of Movant or Authorized Agent\* \_\_\_\_\_ Date \_\_\_\_\_

Printed Name of Movant or Authorized Agent \_\_\_\_\_ Phone (area code and number) \_\_\_\_\_

Current Mailing Address (number and street) \_\_\_\_\_

City, State, Zip Code \_\_\_\_\_ Email Address (print clearly)! \_\_\_\_\_

1 An email address of a member of the public could be confidential under Government Code Section 552.137; however, by including the email address on this form, you are affirmatively consenting to its release under the Public Information Act.

Completion of the following is not required: Your hearing will be conducted by either a single-member of TARB or a panel of three TARB members.

You have the right to choose, or you may allow TARB to assign your hearing to the first available option.

Mark (■) the box to indicate whether you choose, [ ] the first available option; [ ] a single TARB member; or [ ] a three-member panel.

If you do not mark a box, you consent to have your hearing before either, one or three members at TARB's discretion.

A property owner may use this motion to correct, for any of the five preceding years: (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; (3) inclusion of property that does not exist in the form or at the location described in the appraisal roll; or (4) an error of ownership. Pursuant to Tax Code Section 1.04(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.

\*A property owner may designate an agent; however, the designation does not take effect with respect to an appraisal district or taxing unit until a copy of the designation form is filed with the appraisal district. The designation form is prescribed by the Comptroller's office and is available at the appraisal district and on the Comptroller's website.

If the Appraisal Review Board hearing is held after the delinquency date, generally after January 31 of the year immediately following the protest year, be prepared to provide proof that taxes were timely paid\*\*. A paid receipt dated after the delinquency date is generally not sufficient to meet the requirements of §25.26.

\*\*Sec. 31.02. Delinquency Date.

(a) Except as provided by Subsection (b) of this section and by Sections 31.03 and 31.04 of this code, taxes are due on receipt of the tax bill and are delinquent if not paid before February 1 of the year following the year in which imposed. (See Chapter 31 of the current Texas Property Tax Code for other information that may pertain to your situation or you have the right to consult with a lawyer or property tax consultant for assistance or information regarding other laws that may affect your specific situation.)

\*\*\*Not accepted via fax or email\*\*\*

Completed forms can be delivered in person, by mail or by common or contract carrier:

Mail to: TARB•P.O. Box 185519•Fort Worth, Texas 76181-0519 -or-

Deliver to: Tarrant Appraisal Review Board (TARB)•2500 Handley Ederville Rd•Fort Worth, Texas 76118

\*\*\*Improperly executed and/or incomplete forms will not be processed\*\*\*