

Motion for Hearing to Correct 25.25(d)

In the County of Tarrant, State of Texas

Improperly executed and/or incomplete forms will not be processed

You must select () only one:

- The property is my residence homestead and is over-appraised by more than one-fourth.
The property is not my residence homestead and is over-appraised by more than one-third.

owner of property and/or movant1.

Described as (address) parcel (account) number brings this motion for a hearing to correct an over-appraisal error regarding the described property on the appraisal roll certified by this appraisal review board on

Movant states that the property taxes due for the tax year have not become delinquent, and the movant property owner has complied with the provisions of Tax Code Section 25.26* and has not forfeited the right to appeal for non-payment of taxes.

Movant states that the property described above is located within the Tarrant County Appraisal District. Further, movant states that the property described above is located within the taxing units listed below.

Movant states the over-appraisal error is as follows: Value of property should be: \$

Movant makes this motion pursuant to Tax Code Section 25.25(d)(1) or (d)(2) and (e) and requests that the appraisal review board schedule a hearing to determine whether to correct the error. Movant requests that the 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.

Select () only one: Property Owner Property Owner's Agent1, TAD issued agent # Other

Printed Name of Movant1

Signature of Movant1

Date

Current Mailing Address (number and street)

Email Address (print clearly)2

City, State and Zip Code

Phone (area code and number)

1 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.
2 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.

I intend to appear, in the following manner, to offer evidence or argument at the hearing TARB schedules for my protest.

- In person
By notarized affidavit (e.g., Comptroller Form 50-283) or unsworn declaration, delivered to the TARB before the hearing begins
By telephone conference call and will deliver a notarized affidavit (e.g., Comptroller Form 50-283) or unsworn declaration, to TARB before the hearing begins
By videoconference (requires completion of Email Address above) and will deliver a notarized affidavit (e.g., Comptroller Form 50-283) or unsworn declaration, to TARB before the hearing begins.

You do not waive the right to appear in person by submitting a notarized affidavit or unsworn declaration, or electing to appear by telephone conference call or videoconference. However, if you elect above to appear in person, and later decide to appear by telephone conference call or videoconference, you must provide written notice to TARB at least 10 days before the date of the hearing. You are responsible for providing access to the call to any person(s) you wish to invite to participate in the hearing.

Review TARB's Hearing Procedures for specifics regarding telephone conference or videoconference. If no appearance selection is made above, hearing will default to in person.

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.

Sec. 25.25(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. (d-1) 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 on the basis of the corrected appraised value. Payment of the late-correction penalty is secured by the lien that attaches to the property under Section 32.01 and is subject to enforced collection under Chapter 33. 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.

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.

If the Appraisal Review Board hearing is held after the delinquency date, generally after January 31 of the year immediately following the protest year, proof of taxes paid must be provided** 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