

Motion for Hearing to Correct One-Third Over-Appraisal Error

In the County of _____
State of Texas

_____ County
Appraisal Review Board

MOTION TO CORRECT ONE-THIRD OVER-APPRAISAL ERROR

Movant _____, Chief Appraiser for the _____ County Appraisal District,
or _____, owner of property described as _____,
parcel number _____, brings this motion for a hearing to correct a one-third 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 _____ County Appraisal District. Further, movant states
that the property described above is located within the taxing units listed below.

Movant states the one-third over-appraisal error is as follows:

Movant makes this motion pursuant to Tax Code Section 25.25(d) 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

Respectfully submitted,

sign here ▶

Signature of Movant

Date

Contact information:

Printed Name of Movant or Authorized Agent

Phone (area code and number)

Current Mailing Address (number and street)

City, State, Zip Code

The property owner or chief appraiser may use this motion to correct an appraisal error that results in a value one-third over the appraised value.*

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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. (Enacted by Acts 2011, 82nd Leg., ch. 771 (H.B. 1887), § 7, effective September 1, 2011; Enacted by Acts 2011, 82nd Leg., ch. 793 (H.B. 2220), § 2, effective June 17, 2011.)

If the Appraisal Review Board hearing is held after the delinquency date, proof of taxes paid must be provided.

** 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.*