



APPRAISAL REVIEW BOARD OF DALLAS COUNTY

2949 N Stemmons Fwy
Dallas, TX 75247-6195 (214) 631-0520

Property owner: _____ Daytime Phone#: _____

Mailing Address: _____

Account Number: _____

Tax Year(s): _____ Email: _____

Property Description / DBA: _____

MOTION FOR CORRECTION OF ALLEGED ERROR IN APPRAISAL ROLL

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

- ☐ clerical errors that affect a property owner's liability for a tax imposed in that tax year (25.25c1);
- ☐ multiple appraisals of property in that tax year (25.25c2);
- ☐ the inclusion of property that does not exist in the form or at the location described in the appraisal roll (25.25c3);
- ☐ an error in which property is shown as owned by a person who did not own the property on January 1 of that tax year (25.25c4); or
- ☐ an error or omission of tangible personal property in a rendition statement or property report (25.25c-1).

Owner further describes the alleged error as follows:

Movant makes this motion pursuant to Tax Code Section 25.25(c) or (c-1) 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 to movant and 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.

If the Board hears this motion after the delinquency date for taxes on the property, the owner agrees to bring to the hearing tax receipts to prove compliance with Section 25.26.

Respectfully submitted,

Signature of owner/agent

Date

Printed name of owner/agent

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;
- (3) the inclusion of property that does not exist in the form or at the location described in the appraisal roll;
- (4) an error in which property is shown as owned by a person who did not own the property on January 1 of that year.

(c-1) 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 or related appraisal records for the **current tax year and for either of the two preceding tax years** to correct an inaccuracy in the appraised value of the owner's tangible personal property that is the result of an error or omission in a rendition statement or property report filed under Chapter 22 for the applicable tax year. The roll may not be changed under this subsection for any tax year in which:

- (1) the property owner failed to timely file the rendition statement or property report in accordance with Section 22.23 and was assessed a penalty under Section 22.28;
- (2) 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 owner offered evidence or argument, and the appraisal review board made a determination of the protest on the merits;
- (3) the property was the subject of a previous motion filed by the property owner under this section and the chief appraiser and the owner agreed to the correction, the appraisal review board determined the motion, or the appraisal review board determined that the owner forfeited the right to a final determination of the motion for failing to comply with the prepayment requirements of Section 25.26; or
- (4) 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.

(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), (c-1) 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 25.26 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 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.