



Appraisal Review Board of Dallas County
2949 N Stemmons Fwy
Dallas, TX 75247-6195 (214) 631-0520

Property owner: _____ Daytime Phone # _____

Mailing Address: _____

Account # _____ Tax Year: _____

Filing Deadline: January 31, _____ Email: _____

Property Description / DBA: _____

MOTION TO CORRECT ALLEGED
OVER-APPRAISAL ERROR 25.25(d) and (d-1)

Property owner brings this motion for a hearing to correct an alleged over-appraisal error regarding the property on the appraisal roll certified by Dallas Central Appraisal District for this tax year.

Owner states the property was not the subject of a protest brought by the property owner under Chapter 41, that the appraised value of the property was not established as a result of a written agreement between the property owner or his agent and the appraisal district, that the property taxes due for this tax year have not become delinquent, and the property owner has not forfeited the right to correction for non-payment of taxes.

Owner understands if the roll is changed, each affected taxing unit will collect a **late-correction penalty** equal to **10 percent** of the amount of taxes calculated on the basis of the corrected appraised value.

If the hearing is scheduled on or after February 1 of the year following the tax year for which it is alleged there is an error in the appraisal roll, **taxpayer agrees to bring to the scheduled hearing either paid tax receipts** for the subject account showing tax year **paid or other proof of compliance with Section 25.26 (copies of timely paid tax receipts).**

Owner must state the alleged over-appraisal error (attach additional sheet if necessary):

Owner makes this motion pursuant to Section 25.25(d), (d-1) and (e), Texas Property Tax Code, and requests that the Appraisal Review Board of Dallas County schedule a hearing to determine whether to correct the alleged error. Owner requests that ARB send notice of the time, date, and place fixed for the hearing, not later than 15 days before the scheduled hearing, to the presiding officer of the governing body of each taxing unit where the property is located.

Respectfully submitted,

Signature of owner/agent

Date

Printed name of owner/agent

PLEASE READ INFORMATION ON REVERSE

Motion to Correct Alleged Over-Appraisal Error

Texas Property Tax Code

Section 25.25 - Correction of Appraisal Roll

- (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. *[Amended by SB 865; effective May 28, 2001; HB 2159; effective June 19, 2019]*
- (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 25.26 or forfeit the right to a final determination of the motion. *[Amended 2011, effective 9/1/11.]*

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.