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Information on Tax Code 25.25(d) Motion for Hearing to Correct 1/3 or 1/4 Over-Appraisal Error

Property Owners that missed the deadline to file a 41.44 Notice of Protest, may be able to qualify for a late motion.

IMPORTANT INFORMATION

- **Filing Deadline** – Prior the delinquency date of the tax year immediately following the protest year.
 - Typically, January 31st of the following year is the filing deadline.
- **10% Penalty** – If a late motion changes the appraisal roll, the property owner must pay each affected taxing unit a late-correction penalty equal to 10 percent of the tax amount calculated on the corrected appraised value.
- **Tax Payment** – 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.
- **Over-Appraised** – To qualify, the property must be Over-Appraised by 1/4 (Homestead) or 1/3 (Non-Homestead).
 - **One-Fourth (1/4) Over-Appraised on Residence Homestead Properties** – Comptroller Form: 50-869
 - If the change does not meet the threshold of 1/4, no change can be made.
 - To calculate the threshold, multiply the Market Value by 0.80
 - For example, Market Value = \$100,000; \$100,000 X 0.80=\$80,000
 - **One-Third (1/3) Over-Appraised on Non-Homestead Properties** – Comptroller Form: 50-230
 - If the value change does not meet the threshold of 1/3, no value change can be made.
 - To calculate the threshold, multiply the Market Value by 0.75
 - For example, Market Value = \$100,000; \$100,000 X 0.75=\$75,000

Texas Property Tax Code – Sec. 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 (ARB FINAL ORDER)

(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. (Settlement & Waiver of Protest)

Texas Property Tax Code – 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)

Texas Property Tax Code – 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.

Motion for Hearing to Correct Appraisal Roll 25.25(d)

In the County of Parker, State of Texas
Parker County Appraisal Review Board

Complete the **highlighted(shaded)** areas of the form below.

Select **only one** of the following:

HOMESTEAD ONLY – The property **is** my residence homestead and is over-appraised by more than one-fourth.
- OR -

NON-HOMESTEAD – The property is **not** my residence homestead and is over-appraised by more than one-third.

I, (print name) _____, owner of property and/or movant. 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 Parker 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.

Printed Name of Movant

Signature of Movant

Date

Current Mailing Address (number and street)

City, State and Zip Code

Phone (area code and number)

The property owner, owner's agent designated under Tax Code Section 1.111 or chief appraiser may use this motion to correct an appraisal error that results in a value one-third over the appraised value of a non-residence homestead property.

If this motion changes the appraisal roll, the property owner must pay each affected taxing unit a late-correction penalty equal to 10 percent of the tax amount calculated on the corrected appraised value under Tax Code Section 25.25(d-1).