

25.25d 1/3 Over Protests

What is a Correction of Appraisal Roll protest?

This a protest to change the appraisal roll to correct an error that resulted in an incorrect appraised value of the subject property.

What properties are eligible for this type of protest?

Only those properties which have not had a determination by the Appraisal Review Board or a settlement agreement between the District and the property owner or the owner's agent in the same appraisal year are eligible for this type of protest.

And, only those properties where an appraised value exceeds by more than one-third the correct appraised value are eligible for this type of protest.

What are examples of this type of correction?

You purchased your property for \$71,000 but the District has the property valued at \$100,000. The appraised value exceeds by more than one-third the correct appraised value so the ARB may have authority to change the value.

You recently purchased your property for \$55,000 but the District has the property valued at \$100,000. The prior property owner filed a protest and had a settlement agreement made with the District at \$100,000 for the subject property. This property would not be eligible for a 25.25d protest.

You purchased your property for \$77,000 but the District has the property valued at \$100,000. The appraised value does not exceed by more than one-third so the ARB would not have the authority to change the value.

When can I file this type of protest?

You may file at any time prior to the date the taxes become delinquent.

Can I include other protest reasons?

No. This protest does not allow disputes over appraisal decisions or unequal appraisal.

When will hearings be scheduled?

Hearings with the Appraisal Review Board under this chapter of the tax code are scheduled in late July or when the Board convenes again sometime in March of the following year. They are scheduled during normal business hours Monday thru Thursday by date and time.

If I am not scheduled until after the date taxes are due, do I still have to pay taxes?

Yes, you must comply with the payment requirements under 25.26 or forfeit the right to a final determination of the motion. This means you must pay the amount of taxes due on the portion of the taxable value of the property that is not in dispute before the delinquency date or you will not have a right to proceed with the ARB hearing.

Are there any penalties with this protest?

Yes, if the appraisal roll is changed, then the property owner must pay a late correction penalty equal to 10 percent of the amount of taxes as calculated on the basis of the corrected appraised value.