

25.25c Protests

What is a Correction of Appraisal Roll protest?

This is a protest to change the appraisal roll for any of the proceeding five years to correct one of the following:

1. Clerical error that affects a property owner liability for a tax imposed in that tax year;
2. Multiple appraisals of a property in that 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 tax year.

What are examples of these type of corrections?

1. clerical error: the District entered the value of \$100,000 instead of \$10,000.
2. Multiple appraisals: The District appraised the same residence on two different accounts.
3. Inclusion: equipment was included on the business personal property account when the business closed prior to January 1
4. Ownership: wrong owner

Can I include other protest reasons?

No. This protest does not allow disputes over the District's appraisal decisions, the assigned market value 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.