

Important Information Regarding Protests Under Tax Code Section 25.25

The protests under this section are as follows:

- Motion to Correct One-Third Over-Appraisal (Tax Code Section 25.25d)
- Motion for Hearing to Correct One-Fourth Over-Appraisal Error of Residence Homestead (Tax Code Section 25.25d(1))
- Property Owner's Motion for Correction of Appraisal Roll (Tax Code Section 25.25c)

Frequently Asked Questions

When can I file this type of protest?

A 25.25 protest may be filed at any time prior to the date the taxes become delinquent.

What properties are eligible for this type of protest?

All properties are eligible for this type of protest. A property would not be eligible for this type of protest if they have already had a determination by the Appraisal Review Board or a settlement agreement between the property owner/agent and the Comal Appraisal District.

How do these protests work?

- A Motion to Correct One-Third Over-Appraisal protest is a value protest. The taxpayer files the protest/motion stating that the District has over-appraised the subject property by one-third. Once a value is determined by the ARB, a calculation will be made to determine if the new value meets the One-Third over threshold. If the value is under the threshold, then the ARB has the authority, and the change will be made to the value. If the new value is above the threshold, the ARB does not have the authority to change the value and it will revert to the original value.

An example of this would be if the subject property was valued at \$100,000. The threshold for this value amount is \$75,000. If the ARB determines the value to be \$71,000, the value is below the threshold and will be updated to reflect the ARB's determination. If the value determined by the ARB is \$77,000, the value does not meet the threshold and will not be updated to the ARB's determination. It will revert to the original value.
- A Motion for Hearing to Correct One-Fourth Over-Appraisal Error of Residence Homestead protest is a value protest specifically for properties that have a residential homestead exemption. The taxpayer files the protest/motion stating that the District has over-appraised the subject property by one-fourth. Once a value is determined by the ARB, a calculation will be made to determine if the new value meets the One-Fourth over threshold. If the value is under the threshold, then the ARB has the authority, and the change will be made to the value. If the new value is above the threshold, the ARB does not have the authority to change the value and it will revert to the original value.

An example of this would be if the subject property was valued at \$100,000. The threshold for this value amount is \$80,000. If the ARB determines the value to be \$71,000, the value is below the threshold and will be updated to reflect the ARB's determination. If the value determined by the ARB is \$83,000, the value does not meet the threshold and will not be updated to the ARB's determination. It will revert to the original value.

- A Property Owner's Motion for Correction of Appraisal Roll is a correction protest. It may address a variety of corrections. They are as follows:
 - Clerical error that affects the movant's liability for a tax imposed in tax year(s)
 - Multiple appraisal of a property in tax year(s)
 - Inclusion of property that does not exist in the form or at the location described in the appraisal roll for tax year(s)
 - An error of ownership of a property for tax year(s)
 - An error or omission of tangible personal property in a rendition statement or property report for tax year(s)

A property owner may protest one or more of these reasons. If any of these corrections are deemed appropriate by the Appraisal Review Board, the corrections will be made.

If my protest hearing is scheduled after taxes are due, do I still have to pay the taxes?

Yes, you must comply with the payment requirements under Tax Code Section 25.26, or the property owner will forfeit the right to a final determination of the protest.

- In Section 25.26 (a) it states that "The pendency of a motion filed under Section 25.25 does not affect the delinquency date for the taxes on the property that is subject of the motion." **Therefore, a protest under this section does not change or extend the delinquency date stated on the tax statement.**
- It states in Section 25.26 (b) that "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 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." **Therefore, payment must be made before the delinquency date either in full or partial payment.**

Are there any penalties associated with this protest?

For One-Third and One-Fourth over protests there is a penalty that is applied. The penalty is equal to 10% of the amount of taxes calculated based on the new value.

If partial payment was made, in addition to the penalty, the property will accrue interest on the unpaid amount of taxes.

Will I be entitled to a refund?

If the protest is successful and a change in value is applied, the information will be sent over to the Tax Office where they will calculate and send out a corrected bill based on the new value determined by the ARB. If there is a refund available, please contact the Tax Office so they may assist you with that.

