

Motion for Hearing to Correct One-Third Over-Appraisal Error of Non-Residence Homestead Property

Form 50-230

In the County of _____
State of Texas

_____ County
Appraisal Review Board

MOTION TO CORRECT ONE-THIRD OVER-APPRAISAL ERROR

Movant _____, Chief Appraiser for the _____ County Appraisal District,
or _____, owner of property described as _____,
parcel number _____, brings this motion for a hearing to correct a one-third over-appraisal error regarding the described
non-residence homestead 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 _____ County Appraisal District. Further, movant states
that the property described above is located within the taxing units listed below.

Movant states the one-third over-appraisal error is as follows:

Movant makes this motion pursuant to Tax Code Section 25.25(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.

Respectfully submitted,

**sign
here** ►

Signature of Movant

Date

Contact information:

Printed Name of Movant or Authorized Agent

Phone (area code and number)

Current Mailing Address (number and street)

City, State, Zip Code

The property owner 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.*

** A property owner may designate an agent; however, the designation does not take effect with respect to an appraisal district or taxing unit until a copy
of the designation form is filed with the appraisal district.*

What can I do if I missed the deadline to file my protest?

After the Protest Filing Deadline

Once the deadline for filing a protest has passed, the appraisal roll may be changed only under limited circumstances.

Corrections Under the Authority of the Appraisal Review Board

When the Appraisal Review Board (ARB) approves the appraisal records, which is generally around July 20, the ARB loses most of its authority to make any revisions to the appraisal roll. The ARB does, however, have limited authority to make changes after the protest filing deadline as outlined below:

Motion for Hearing to Correct Substantial Error

Under Section 25.25d of the Texas Property Tax Code, a taxpayer may file a motion to correct an appraisal error for the current tax year under the following circumstances:

- the error exceeds by more than 1/3rd the correct market value of the property as determined by the Appraisal District.
- - OR -
- the error exceeds by more than 1/4th the correct market value of the property ONLY IF the owner is receiving a homestead exemption under Texas Property Tax Code 11.13.

This motion must be filed before the date taxes become delinquent, which is generally before February 1, and the property taxes for the year must be current. Further, the property could not have been the subject of a protest filed prior to the normal protest deadline where a hearing was held, and the ARB issued an order of its findings. If a signed agreement on value was entered into, the property owner does not qualify to file a substantial error motion. Upon filing this motion, the taxpayer has the option of paying the full amount of taxes due or the amount of taxes that would be due based on the taxpayer's opinion of the value.

If the ARB does make a change under this type of motion, the taxpayer 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. The penalty applies only if a change in the value is made by the ARB.

Example of Motion to correct One-Third Over Appraisal:

Notice value	\$250,000
Value granted by the ARB	\$200,000
Calculations	$\$200,000 \times 1.334 = \$266,800$ (The account DOES NOT qualify because the value is equal to or higher than the notice value)
Notice value	\$250,000
Value granted by the ARB	\$175,000
Calculations	$\$175,000 \times 1.334 = \$233,450$ (The account QUALIFIES because the value is lower than the notice value)

Example of Motion to correct One-Fourth Over Appraisal:

Notice value	\$250,000
Value granted by the ARB	\$200,000
Calculations	$\$200,000 \times 1.25 = \$250,000$ (The account DOES NOT qualify because the value is equal to or higher than the notice value)
Notice value	\$250,000
Value granted by the ARB	\$175,000
Calculations	$\$175,000 \times 1.25 = \$218,750$ (The account QUALIFIES because the value is lower than the notice value)

1/3 Over Appraisal for Non-Residence Homesteads

- Cannot be the owner's residence homestead
- The appraised value exceeds the correct value of the non-residence homestead property by more than one-third

Use this calculation:

$$(\text{Corrected Value} \times 33.33\%) + (\text{Corrected Value}) =$$

Threshold for Current Appraised Value