

Protest received after TPTC Sec. 41.44(a) Statutory Deadline

(statutory deadline is May 15 or 30th day after date notice to property owner was delivered, whichever is later)

| Type | T.P.T.C. § | Deadline to file | Comments: |
|---|---------------------------------------|--|--|
| <p>Motion to Correct 1/4 Over Appraisal Error* (Form 50-869)</p> <p>Motion to Correct 1/3 Over Appraisal Error (Form 50-230)</p> <p>Appraised Value > 5/4 Correct Appraised Value Appraised Value > 4/3 Correct Appraised Value > means 'greater than'</p> | <p>25.25(d)(1)</p> <p>25.25(d)(2)</p> | <p>Prior to the date the taxes become delinquent</p> <p><i>*Effective June 14, 2019 HS designated property may protest 1/4-over appraised value.</i></p> | <p>1.) Property owner must have completed documents for Over-Appraisal Motion to Correct.</p> <p>2.) Parcel is scheduled before A.R.B.</p> <p>3.) Fax Motion of Hearing to all taxing entities.</p> <p>4.) ARB will make determination if protest meets requirement.</p> <p>5.) If the appraisal roll is changed under this reason, owner must pay to each affected taxing unit a late-correction fee equal to 10% of the amount of taxes as calculated on the basis of the corrected appraised value.</p> <p>6.) If heard after Jan 31st deadline, requires undisputed portion of taxes to be paid.**</p> |
| <p>Motion for Correction of Appraisal Roll (Form 50-771)</p> <p>1.) clerical error 2.) multiple appraisal 3.) does not exist in form or location 4.) incorrect owner</p> | 25.25(c) | <p>5 years from date of last certified roll.</p> <p>A.R.B. action is limited to correcting error</p> | <p>1.) Property owner must have completed documents for Motion to Correct.</p> <p>2.) Parcel is scheduled before A.R.B.</p> <p>3.) Fax Motion for Hearing to all taxing entities.</p> <p>4.) ARB will make determination if protest meets requirement.</p> <p>5.) If hearing is after Jan 31st deadline, requires undisputed portion of taxes to be paid.**</p> |
| <p>Failure to provide or deliver required notice (if failure is established, ARB must hear statutory [timely] protest)</p> | 41.411 | <p>Prior to the date taxes become delinquent or 125th day after first written notice of taxes, whichever is later</p> | <p>1.) Parcel is scheduled before A.R.B.</p> <p>2.) Fax Motion for Hearing to all taxing entities.</p> <p>3.) ARB will make determination if protest meets requirement.</p> <p>4.) If hearing is after Jan 31st deadline, requires undisputed portion of taxes to be paid.**</p> |
| <p>Good Cause (if good cause is established, ARB must hear statutory [timely] protest)</p> | 41.44(b) | <p>Before Approval of Records 2021=20JULY21 (est)</p> | <p>1.) Parcel is scheduled before A.R.B.</p> <p>2.) ARB will make determination if protest meets requirement.</p> <p>3.) If hearing is after Jan 31st deadline, requires undisputed portion of taxes to be paid.**</p> |
| <p>Full-time active duty in the U.S. armed forces OUTSIDE the U.S. on the day which the deadline passed.</p> | 41.44(c-2) | <p>Prior to the date the taxes become delinquent</p> | <p>1.) Parcel is scheduled before A.R.B.</p> <p>2.) Fax Motion for Hearing to all taxing entities.</p> <p>3.) Property owner is required to provide A.R.B. with evidence to include valid military I.D. and deployment orders.</p> <p>4.) ARB will make determination if protest meets requirement.</p> <p>5.) If hearing is after Jan 31st deadline, requires undisputed portion of taxes to be paid.**</p> |
| <p>Person's continuously employed in the Gulf of Mexico to include employment on an offshore drilling or production facility or on a vessel for a period of not less than 20 days during which the deadline passed.</p> | 41.44(c-1) | <p>Prior to the date the taxes become delinquent</p> | <p>1.) Parcel is scheduled before A.R.B.</p> <p>2.) Fax Motion for Hearing to all taxing entities.</p> <p>3.) Property owner is required to provide A.R.B. with evidence through submission of a letter from property owner's employer or supervisor; or, if property owner is self-employed, a sworn affidavit are entitled to a hearing.</p> <p>4.) ARB will make determination if protest meets requirement.</p> <p>5.) If hearing is after Jan 31st deadline, requires undisputed portion of taxes to be paid.**</p> |

* LATE defined as protest filed after May15 or 30 days after notice of action. All protests require Notification of Protest be sent to each Taxing Entity

**For all hearings scheduled after delinquency date, owner may invoke Section 25.26(d) 'Oath of Inability to Pay'; subject to A.R.B. acceptance.

For all protests, Board will need to establish if protest is entitled to administrative remedy.

Additional Observations to be Aware of in determining whether a protest received is timely or late.