

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 1/3 Over Appraisal Error Motion to Correct 1/4 Over Appraisal Error</p> <p>Opinion Value divided by 1.33 = 1/3</p> <p>Opinion Value divided by 1.25 = 1/4</p>	<p>25.25(d)(2) 25.25(d)(1)</p>	<p>Prior to the date the taxes become delinquent</p> <p>Effective June 14, 2019, I-IS designated property may protest 1/4-over appraised value, this 1/4-over is non-retroactive.</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</p> <p>1.) clerical error 2.) multiple appraisal 3.) does not exist in form or location 4.) incorrect owner</p>	<p>25.25(c)</p>	<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 (SEND) required notice</p> <p>(If failure is established, ARB must hear statutory [timely] protest)</p>	<p>41.411</p>	<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</p> <p>(If good cause is established, ARB must hear statutory [timely] protest)</p>	<p>41.44(b)</p>	<p>Before Approval of Records <i>2023=20JUL23</i></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>	<p>41.44(c-2)</p>	<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.O. 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>	<p>41.44(c-1)</p>	<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 is 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 May 15 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.