





# **HUNT COUNTY APPRAISAL DISTRICT**

P.O. BOX 1339 4801 KING STREET  
GREENVILLE, TEXAS 75403-1339  
(903) 454-3510 FAX (903) 454-4160  
www.hunt-cad.org

## **REQUIREMENTS FOR FILING A PROTEST UNDER SECTION 25.25(d)**

The deadline for filing a protest on your 2018 appraised value under Section 41.41 of the Texas Property Tax Code was May 15, 2018. However, the code does allow for protest to be filed beyond this deadline under Section 25.25(d).

In order for your protest to qualify under Section 25.25(d), the appraised value must exceed the correct market value by more than one-third. ***The deadline for filing a 25.25(d) protest is January 31, 2019. Because of this deadline, your hearing may be conducted past the date your taxes become delinquent. In this case, you must have paid your taxes on the undisputed amount in order to be heard.*** In addition, if the appraisal roll is changed under this subsection, the property owner must pay to each affected taxing unit a late-correction penalty equal to 10 percent of the amount of taxes calculated on the basis of the corrected appraised value. Taxes on any value not lowered through the protest will incur penalties and interest at the normal rate.

You may not file a protest under section 25.25(d) if you have previously filed a protest under Chapter 41 of the Property Tax Code for the year in question, or if the appraised value of the property was established as a result of a written agreement between the property owner, or the owner's agent, and the appraisal district.

If any of the above requirements are not met, the Appraisal Review Board can not take action on your protest. If your property meets the above requirements and you wish to file a 25.25(d) protest, please fill out the attached form completely and provide your opinion of value for the property as of January 1<sup>st</sup>, 2018. You will be notified by the appraisal district no later than 15 days before the date of your hearing.

Sincerely,

*Hunt County Appraisal District*