



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 2019 appraised value under Section 41.41 of the Texas Property Tax Code was May 15, 2019. 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 on your non-residence homestead property. ***The deadline for filing a 25.25(d) protest is January 31, 2020. 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 1st, 2019. You will be notified by the appraisal district no later than 15 days before the date of your hearing.

Sincerely,

Hunt County Appraisal District

**APPRAISAL REVIEW BOARD FOR HUNT COUNTY
MOTION FOR HEARING TO CORRECT ONE-THIRD OVER-APPRAISAL
ERROR OF NON-RESIDENCE HOMESTEAD PROPERTY**

State of Texas
County of Hunt

Hunt County
Appraisal Review Board

MOTION TO CORRECT ONE-THIRD OVER-APPRAISAL ERROR

Movant _____, Chief Appraiser for the Hunt County Appraisal District, or _____, owner of the property described as _____, Property ID _____, 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 **2019** 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 Hunt 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:

(Required) What do you think your property's correct market value was as of Jan 1st? \$_____

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,

Movant Signature

Date

Printed Name

Mailing Address

Daytime Phone #

City, State, Zip

Email

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.*