

Waller County Appraisal District

PO Box 887 900 13TH Street
 Hempstead, Texas 77445-0887
 (979)921-0060 (979)921-0377 (fax)

BUSINESS PERSONAL PROPERTY

Correction Request / Motion
25.25PP

ACCOUNT#

INSTRUCTIONS: Complete all applicable parts of this form and submit to the Waller County Appraisal District. Please contact this office if you have any questions. The office is open 8AM – 5PM Monday – Friday. **IMPORTANT: BE SURE TO ATTACH ALL RELEVANT DOCUMENTS TO BE CONSIDERED.**

Part I – Owner and Property Identification

PROPERTY OWNER'S NAME & ADDRESS:

Daytime Telephone Number:

AGENT'S NAME (IF ANY):

Agent's Phone #:

PROPERTY LEGAL DESCRIPTION:

Part II – Correction Information: Briefly specify the error to be correct in the appraisal roll and why.

1. TAX YEAR – Mark Tax Year(s) to be corrected:

2013 2014 2015 2016 2017 2018

2. CORRECTION TYPE (mark appropriate box):

 a. Clerical, Mathematical, Computer, Transcription Error* b. Multiple appraisal with account(s): _____ c. Property not located at address shown on roll d. Error in name/address/property description e. Property over-appraised by more than 1/3** f. Property does not exist g. Limitation on increased value of residential homestead not applied h. Business closed or sold (give effective date) _____

3. EXPLANATION – State reasons for the correction below. Provide any supporting documentation. ***

4. Has supporting documentation been attached? YES NO5. PAYMENT OF TAXES YES NO

Property Taxes due for each in question have not become delinquent and the property owner has complied with Section 42.08 of the Texas Property Tax Code and has not forfeited the right to appeal for non-payment of taxes.

6. VALUE INFORMATION – Provide the correct value of each item for the year or years that you believe should be corrected.

| Tax Year | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 |
|------------------------|------|------|------|------|------|------|
| Inventory | | | | | | |
| Supplies/Other | | | | | | |
| Raw material | | | | | | |
| Work in Process | | | | | | |
| Furniture & Fixtures | | | | | | |
| Machinery & Equipment | | | | | | |
| Computers | | | | | | |
| Leasehold Improvements | | | | | | |
| Vehicles | | | | | | |
| Miscellaneous | | | | | | |

Part III – Property Owner/Representative Signature

Signature

Title

Printed Name:

Date:

*A clerical error involves a mathematical error, a transcription error, a computer error, or an error that results in the appraisal roll not reflecting what the chief appraiser or ARB intended it to reflect. Measurement errors such as inventory estimates or square footage estimates ARE NOT clerical errors unless there was a mathematical error in calculation.

** Your motion must be filed prior to the delinquency date.

***Supporting documentation includes items such as closing statement, rent rolls, vacancy rate and income statements, asset listing, lease agreements, construction contracts, demolition permits, tax returns, bills of sale, photographs, insurance reports, appraisal reports, or other information relevant to your request.

IMPORTANT INFORMATION – CORRECTING THE APPRAISAL ROLL

Tax Payment Requirements

You must provide independent evidence showing all undisputed taxes were paid before the delinquency date. If you do not the Appraisal Review Board cannot change the appraisal roll as requested and will dismiss your appeal.

Our records show you have filed a protest or motion to correct the appraisal roll for a prior year. In general, special tax payment rules apply when the appraisal roll has been certified and tax bills issued.

What is the deadline for paying undisputed taxes?

You must pay undisputed taxes before the delinquency date that applies to your tax payment. Usually the delinquency date is February 1 of the year following the tax year, and the last day to pay is January 31. Your tax bill will show the delinquency date that applies to the payment.

How much do you have to pay?

A legal formula controls the amount of this payment. You must pay the tax due on the portion of your property's value that is not in dispute, and you must make the payment to each taxing unit. Usually, the value not in dispute will be the value you believe should be placed on the property. For example, if the appraisal district values your property at \$120,000 and you believe it is worth \$100,000, you must pay the property taxes on \$100,000. If your case does not involve value but instead involves the ownership of the property or a similar claim in which all taxes are disputed you don't have to make a payment.

Once your case has been resolved, you should receive a refund from the taxing units if you've overpaid your taxes or a supplemental bill if they were underpaid.

It is important for you to contact all taxing units which levy a tax on your property, and make payments to each before the taxes become delinquent. The law requires the tax collector to accept your payment and give you a receipt for taxes paid under protest. If you do not pay in person, you should include a letter with your check explaining that it is a conditional payment and showing how you computed the amount. The tax office may refuse and return your payment.

How to prove you have paid taxes under protest

If this rule applies to you, the appraisal review board will ask you for proof that you have made the required payments. The most common types of documents accepted are:

- a letter from the taxing unit stating you paid on time;
- the tax receipt;
- a canceled check posted prior to the delinquency date; or
- a statement from your mortgage company showing the date the taxes were paid.

If you have questions

Contact the tax office for each taxing unit in which your property is located concerning tax amounts or payments. The Waller County Appraisal District **does not** collect taxes and cannot answer specific payment questions. Taxing units in Waller County include the county, cities, school districts, and other types of special districts.