

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#/PROP ID:

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:

Email address:

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:

2016 2017 2018 2019 2020 2021

2. CORRECTION TYPE (mark appropriate box):

25.25C1 **Clerical, Mathematical, Computer, Transcription Error** that affect a property owner's liability for a tax imposed in that tax year

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.

25.25C2 **Multiple appraisal with account(s):** _____

25.25C3 **Property does not exist in the form or at the location described in the appraisal roll**

25.25C4 **Property ownership is incorrect/Business sold (give effective date):** _____

25.25C3 **Business closed (give effective date):** _____

25.25D2 **Property over appraised by more than 1/3 (in the case of property that does not qualify as the owner's residence homestead)**

The Tax Code requires that this motion be filed prior to the delinquency date. If the motion is granted and the appraisal roll is changed, the property owner must pay to each affected taxing unit a late-correction penalty equal to 10% of the amount of taxes as calculated on the basis of the corrected appraisal value.

3. EXPLANATION – State reasons for the correction below.

4. Has supporting documentation been attached?

 YES NO

According to ARB standards, supporting documentation includes items such as CPA statements, certified balance sheets, IRS returns, acquisition records and receipts, invoices or leases pertaining to the property.

5. 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.

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

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

Tax Year	2016		2017		2018		2019		2020		2021	
	Certified Value	Opinion of Value	Certified Value	Opinion of Value	Certified Value	Opinion of Value	Certified Value	Opinion of Value	Certified Value	Opinion of Value	Certified Value	Opinion of Value
Inventory, Supplies, Raw Materials, WIP, Finished Goods												
Furniture & Fixtures												
Machinery & Equipment												
Office Equipment												
Computer Equipment												
Other Misc												
Vehicles												

Part III – Property Owner/Representative Signature

I affirm under penalty of law that the information stated in this document and all attachments is correct. I request that the Appraisal Review Board (ARB) schedule a hearing to decide whether or not to correct the error in the appraisal roll. I request that the Appraisal Review Board send notice of the time, date, and place fixed for the hearing, not later than 15 days before the scheduled hearing. I understand that if the chief appraiser approves the changes requested, this action constitutes a binding agreement and is not subject to appeal or review by the ARB

Signature	Title
Printed Name:	Date:

IMPORTANT INFORMATION – CORRECTING THE APPRAISAL ROLL

Tax Payment Requirements for PROTESTS

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.

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.