



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 last day to pay undisputed taxes?

If you are filing a protest that claims failure of notice, the last day for paying undisputed taxes is the later of:

- (1) the day before the delinquency date (see below); or
- (2) the 125th day after the mailing date of the earliest tax bill that applies to your property for the year.

If you pay undisputed taxes after the delinquency date but before the 125th day, you must bring proof of the mailing date for the tax bill to the hearing. Call your tax office for this information; neither the appraisal district nor the appraisal review board can provide it.

If you are filing a motion to correct a previous year's appraisal roll, the last day for paying undisputed taxes is the day before the delinquency date.

Delinquency Date: Normally, the delinquency date for taxes is February 1 of the year following the tax year, and the last day to pay is January 31. Your tax bill may indicate a different date.

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 Harris County Appraisal District does not collect taxes and cannot answer specific payment questions. Taxing units in Harris County include the county, cities, school districts, municipal utility districts, and other types of special districts.