

# Subsequent Certification to Correct Appraisal Roll

Form 50-228

## Order to Correct Appraisal Roll After Certification

TO:

I, \_\_\_\_\_, chief appraiser for \_\_\_\_\_ Appraisal District, certify the following correction(s) of your appraisal roll for tax year \_\_\_\_\_.

Describe correction(s):

This correction is made:

- Under my authority to correct a name or address, a determination of ownership, a description of property, multiple appraisals of a property, an erroneous denial or cancellation of any exemption authorized by Tax Code Section 11.13 if the applicant or recipient is age 65 or older or disabled or of an exemption authorized by Tax Code Section 11.13(q), 11.131 or 11.22 or a clerical error or other inaccuracy as prescribed by board rule that does not increase the amount of tax liability.
- Under my authority under Tax Code Section 1.111(e)(2) to enter an agreement with a property owner or the owner's agent.
- Following the appraisal review board's (ARB) written order dated \_\_\_\_\_, \_\_\_\_\_, under its authority to:
  - Correct multiple appraisals and clerical errors that affect tax liability. (Tax Code Section 25.25(b))
  - Correct the inclusion of property that does not exist in the form or at the location described on the appraisal roll. (Tax Code Section 25.25(c))
  - Correct an error in which property is shown as owned by a person who did not own the property on Jan. 1 of that tax year. (Tax Code Section 25.25(c))
  - Correct appraisal errors resulting in an appraised value that exceeds by more than one-fourth the correct appraised value on a property that qualifies as the owner's residence homestead under Tax Code Section 11.13. (Tax Code Section 25.25(d)(1))
  - Correct appraisal errors resulting in an appraised value that exceeds by more than one-third the correct appraised value on a property that does not qualify as the owner's residence homestead under Tax Code Section 11.13. (Tax Code Section 25.25(d)(2))
  - Correct an appraised value due to error or omission of tangible personal property in a rendition statement or property report based on a motion from the property owner or chief appraiser. (Tax Code Section 25.25 (c-1))
  - Correct an incorrect appraised value based on a joint motion from the property owner and chief appraiser. (Tax Code Section 25.25(h))
  - Determine protests based on failure to deliver notice. (Tax Code Section 41.411)
  - Approve a late-filed exemption application. (Tax Code Section 25.25(b))
  - Decide protests of the chief appraiser's determination that a change of use of agricultural land has occurred. (Tax Code Section 25.25(b))

A copy of the ARB's order or a copy of the agreement between the chief appraiser and a property owner or agent, as applicable, is attached.

**sign  
here** 

\_\_\_\_\_  
Chief Appraiser

\_\_\_\_\_  
Date

*Tax Code Section 25.25 allows the chief appraiser to correct the appraisal records after certification. He or she must certify each change within five days after it is entered to the assessor for each taxing unit affected by the change.*