

A Little-Known Texas Tax Code Can Save Property Owners Money Even If They Missed the 2025 Protest

O'Connor discusses how a Texas tax code can save property owners money even if they missed the 2025 protest.

HOUSTON, TX, UNITED STATES,
November 24, 2025 /
EINPresswire.com/ --

As the weather turns cold, Texans are not only prepping for the winter but are also preparing their finances. While the Holidays are always a huge drain on the pocketbook, all property owners know that January 31 is the last day to pay property taxes in Texas before penalties and interest begin piling up. For the most egregious of errors, owners have a chance to use a correction of the appraisal roll. This

method of lowering property taxes is somewhat obscure, even in the already esoteric world of tax appeals. Though it is not well known, it can produce substantial savings in the right conditions. It can also be used retroactively, for up to five years, allowing flexibility not seen with other methods. O'Connor will discuss a brief overview of corrections and how they can be used to decrease tax burden.

What is a Correction of the Appraisal Roll?

Also known as a section 25.25 correction, these motions are a tool owners can use to fix blatant errors in their appraisal. These cannot be used to lower the taxable value on a property like standard appeals or lawsuits. Instead, corrections target basic details about the property that may have been incorrectly recorded. Such issues include clerical errors, nonexistent property, multiple appraisals, ownership issues, or assessments that are inflated by over a quarter of the

O'CONNOR
Tax Reduction Experts



A Little-Known Texas Tax Code Can Save You Money
Even If You Missed the 2025 Protest

true value of a property.

If one of these issues is noticed, owners must file a 50-771 form with their appraisal district. Once received, the correction is then sent to the ARB, which will review the motion and hold a hearing to decide its validity. These hearings are relatively rare, only happening once a month. This means that there can be a backlog and a lengthy wait time, though this varies between counties. If the ARB sides with the owner, the rolls will be corrected. This is not a typical ARB hearing, however, and the only metric being contested is a singular error that was discovered. Anything outside of that scope will be ignored.

The tax year being corrected cannot be delinquent, meaning the motion must be for taxes that have yet to come due or those that have already been paid. This means that if owners are looking to correct their current taxes, they must do so before January 31. Otherwise, they will have to pay the full amount and wait for the ARB to determine the actual amount due at a later date. Owners should be vigilant when looking over their assessments and taxes. Thanks to the potential wait time and the hard cut-off date in January, the holiday season is actually the perfect time for owners to strike.

Clerical Errors

Clerical errors are the most common reason for a correction and are usually easily resolved. Clerical errors can be basic issues, such as the wrong measurements for a property, an incorrect classification, or other blatant mistakes. This can also include errors in transcription, calculations, writing, or other similar issues. Since these are all easy to rebut, the only real obstacle impeding the owners is waiting for the ARB. It always helps to have evidence and bringing pedigree documents will go a long way. For errors of measurement, an independent appraisal or survey could help as well, though it might be a bit overkill. While a simple fix, addressing clerical errors can bring in some outsized savings and can be a true boon to the bottom line.

Multiple Appraisals

This is an incredibly easy problem to correct, but one that could prove disastrous if not caught. Essentially, the home or business appears twice on the tax rolls. This means double the taxes owed. As only one property at a singular address can exist, this is quite easy to prove to the ARB and the district. Again, it is just a matter of filing the paperwork and making the hearing that is the impediment, as there should be no other issue in proving your case.

Nonexistent Property

This is where owners are appraised and taxed for something that does not exist. While this could be the result of a truly grievous error by the appraisal district, this is usually for a property that was destroyed in a fire, flood, or other disaster. These can sometimes cling on as functioning properties, acting as a major drain on the owners' finances if not corrected. Again, this is

relatively easy to prove, once it has been brought to the attention of the ARB. Despite how simple it may seem, this error can easily occur in places with massive disasters, such as hurricanes or wildfires. This can also apply to improvements that do not exist, such as swimming pools, additions, or garages. This tends to be one of the more insidious reasons for a correction, as those coming from false improvements can sneak onto a tax bill, possibly costing owners thousands of dollars.

Ownership Errors

Through sales, transactions, transfers, estate cases, or just good old-fashioned paperwork errors, owners may be left holding the bag for properties they do not even own. Being told that they are on the hook for a large factory or home that they have never seen is quite the unpleasant surprise. In the event of transactional errors, corrections can help correct open issues that might have otherwise gone unnoticed. This can also complicate things like Homestead exemptions, making getting a fix a high priority. Exemptions are one of the primary reasons for a correction on ownership grounds. Owners can benefit strongly by using corrections to retroactively fix exemption issues, as several years of homestead or over 65 exemptions can potentially bring in thousands of extra dollars. Sales records, deeds, and other such documents are key to proving the case.

Substantial Valuation Error

Often linked to nonexistent property or ownership issues, there is limited room to contest value. However, this must be in the extreme, not the typical property tax appeal. If the property is a homestead, the value must exceed the true worth of a property by one fourth. If the property is not a homestead, then the value must exceed the actual number by one third. These corrections require the most evidence to prove, especially those going back a few years. Despite the effort involved, proving such a case would be a major windfall for owners. This is the only scenario where the owners' taxable value can be directly challenged, giving them one final chance at a property tax appeal.

Retroactivity and Flexibility

It should be apparent that most corrections cases are quite obvious. Anything requiring more finesse would instead be relegated to administrative appeals or lawsuits. One of the biggest pluses for corrections is that they can be retroactively used, up to five years in the past. This cannot be done with standard appeals, making them a vital tool in the owners' toolbox if they are serious about lowering their taxes. Getting a homestead exemption applied to a previous year alone could bring in a bonanza of savings. These cases can help claw back taxes that owners erroneously paid in the past, something no other technique can achieve.

December is Vital for Corrections

December is a key time for corrections for a few reasons. Firstly, a well-timed correction filing can head off a high tax bill in 2026. The correction must be filed before the taxes become delinquent on January 31, so getting the correction done in a timely fashion is a must. Second, if owners are attempting to correct a past error, they have five years to do so. As January 1 marks a new tax year, any errors from 2020 must be addressed before the new year. While corrections can be filed any time after July, December is usually the final chance they have for the year. Due to the relative obscurity of corrections, very few taxpayers or even tax professionals explore their use. Knowing about this semi-hidden technique gives owners an edge, especially in the waning months of the year.

About O'Connor:

O'Connor is one of the largest property tax consulting firms, representing 185,000 clients in 49 states and Canada, handling about 295,000 protests in 2024, with residential property tax reduction services in Texas, Illinois, Georgia, and New York. O'Connor's possesses the resources and market expertise in the areas of property tax, cost segregation, commercial and residential real estate appraisals. The firm was founded in 1974 and employs a team of 1,000 worldwide. O'Connor's core focus is enriching the lives of property owners through cost effective tax reduction.

Property owners interested in assistance appealing their assessment can enroll in O'Connor's Property Tax Protection Program™. There is no upfront fee, or any fee unless we reduce your property taxes, and easy online enrollment only takes 2 to 3 minutes.

Patrick O'Connor, President

O'Connor

+ + +1 713-375-4128

[email us here](#)

Visit us on social media:

[LinkedIn](#)

[Facebook](#)

[YouTube](#)

[X](#)

This press release can be viewed online at: <https://www.einpresswire.com/article/869830235>

EIN Presswire's priority is source transparency. We do not allow opaque clients, and our editors try to be careful about weeding out false and misleading content. As a user, if you see something we have missed, please do bring it to our attention. Your help is welcome. EIN Presswire, Everyone's Internet News Presswire™, tries to define some of the boundaries that are reasonable in today's world. Please see our Editorial Guidelines for more information.

© 1995-2025 Newsmatics Inc. All Right Reserved.