



# Property Tax Protest and Appeal Procedures 2009

The law gives property owners the right to protest actions concerning their property tax appraisals. You may follow these appeal procedures if you have a concern about:

- the market or special appraised value placed on your property
- the unequal appraisal of your property
- the inclusion of your property on the appraisal roll
- any exemptions that may apply to you
- the qualification for an agricultural or timber appraisal
- the taxable status of your property
- the local governments which should be taxing your property
- the jurisdiction in which you are being taxed
- the ownership of property
- the change of use of land receiving special appraisal
- any action taken by the Chief Appraiser, Appraisal District or Appraisal Review Board (ARB) that applies to and adversely affected your property

### Informal Review

The El Paso Central Appraisal District has a trained staff to assist you.

In order to have a preliminary or ARB hearing, **you must file a written protest before your deadline** (see below for deadlines).

**A Notice of Protest** form is enclosed. If you wish to protest, complete the form, sign it, and return it to the El Paso Central Appraisal District.

**If you do not receive a notice of appraised value**, you should send a letter or postcard stating that you wish to protest your property value. Be sure to include your name and address or property identification number.

After your written protest is received, the Appraisal District will send you a letter notifying you of the date and time of your preliminary and/or ARB hearings. You are entitled to a postponement of your ARB hearing for any reason. You may receive additional postponements if you have reasonable cause. All requests for postponements must be made to the ARB before the date of the hearing.

**However, if you have a question** about exemptions, procedures, or anything not related to a protest, you may call (915) 780-2131. Your call will be logged, your question noted, and given to the appropriate department for a call back.

### Review by the Appraisal Review Board

If you cannot resolve your problem in a preliminary hearing with the Central Appraisal District (CAD) staff, you may have your case heard by the Appraisal Review Board (ARB). The ARB is an independent board of citizens that reviews appraisals or other concerns listed above.

The ARB may direct CAD to make the necessary changes to resolve your dispute. If you file a written request for an ARB hearing (called a Notice of Protest) before the deadline, the ARB will set your case for a hearing. You will receive written notice of the time, date, and place of the hearing. If necessary, you may request a hearing on Saturday or Sunday or in the evening. Prior to your hearing, you may ask to review the evidence the CAD will use to uphold their determination. The CAD may ask you for a copy of the evidence you plan to present. You or a designated agent may appear in person to present evidence, or you may send notarized evidence for the ARB to review at your hearing. The CAD representative will present evidence about your case. You may cross-examine the CAD representative. The ARB will make its decision based on the evidence presented. The CAD has the burden of establishing the property's value by a preponderance of the evidence presented. You can get a copy of a protest form at:

[www.EPCAD.org](http://www.EPCAD.org)

or the Appraisal District office: **5801 Trowbridge Drive**

**Note:** You should not try to contact ARB members outside of the hearing. The law requires ARB members to sign an affidavit saying that they have not talked about your case before the ARB hears it.

### Review by the District Court

After it decides your case, the ARB will send you a copy of its order by certified mail. If you are not satisfied with the decision, you have the right to appeal to district court. If you choose to go to court, you must start the process by filing a petition within 45 days of the date you receive the ARB's order.

### Binding Arbitration

If you have protested the market value of your real property and the ARB has determined that the value is less than \$1 million dollars, you may request binding arbitration if you disagree with the value. The CAD will provide information and a request form with your order from the ARB. You must submit the request with a deposit of \$500 within 45 days of the date you receive the ARB order.

### Tax Payment

If you appeal and your case is pending, you must pay the lesser of the amount of taxes due on the portion of the taxable value not in dispute, or the amount of taxes due on the property under the order from which the appeal is taken.

### More Information

You can get more information at our website: [www.EPCAD.org](http://www.EPCAD.org) or by contacting the El Paso Central Appraisal District, 5801 Trowbridge Drive, El Paso, Texas 79925-3345, (915) 780-2131. You can also get a pamphlet describing how to prepare a protest from the Appraisal District or from the State Comptroller's Property Tax Division at P.O. Box 13528, Austin, Texas 78711-3528.

### Requests for Evidence

You can request to review evidence to be used by the CAD in your formal ARB hearing by addressing it to the ARB at the El Paso Central Appraisal District office. The envelope should be labeled "**Request for Evidence.**"

## Deadline \* For Filing Protests with the ARB

### Usual Deadline

On or before May 31, (or 30 days after a notice of appraised value was mailed to you, whichever is later).

Late protests are allowed if you miss the usual deadline for good cause. Good cause is some reason beyond your control, like a medical emergency. The ARB decides whether you have good cause. Late protests are due the day before the Appraisal Review Board approves the records for the year.

Military personnel on active duty outside the United States and property owners employed on offshore oil drilling, production facility or vessel, have until the date the taxes are due to file a protest.

\* The deadline is postponed to the next business day if it falls on a weekend or holiday.

### Special Deadlines

For change of use (the Appraisal District informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is before the 30<sup>th</sup> day after the notice of the determination was mailed to you.

For ARB changes (the ARB has informed you of a change that increases your tax liability and the change did not result from a protest you filed), the deadline is before the 30<sup>th</sup> day after the notice of the determination was mailed to you.

If you believe the Appraisal District or ARB should have sent you a notice and did not, you may file a protest until the day before the 125th day after you receive written notice of taxes due on the property. The ARB will decide whether you were due a notice and if the notice was mailed to you.

Contact the Appraisal District for more information.