



EL PASO CENTRAL APPRAISAL DISTRICT

2024 Property Tax Protest and Appeal Procedures

Property owners have the right to protest actions concerning their property tax appraisals. Follow these appeal procedures if you have a concern about:

- the appraised (market) value of your property;
- the unequal value of your property compared with other properties;
- the inclusion of your property on the appraisal records;
- any exemptions that may apply to your property;
- the qualification for an agricultural or timber appraisal;
- the taxing units taxing your property;
- the property ownership;
- the change of use of land receiving special appraisal;
- failure of the Chief Appraiser or Appraisal Review Board (ARB) to send a required notice;
- the denial, modification or cancellation of the circuit breaker limitation on appraised value, or
- any action taken by the Chief Appraiser, El Paso Central Appraisal District (EPCAD) or ARB that applies to and adversely affects you.

Informal Review

EPCAD has staff to assist you with the informal review process.

To have an informal review, **you must** complete a Notice of Protest (Comptroller form 50-132) and return it to EPCAD **before your deadline date** (shown below). **Notice of Protest forms** are available at EPCAD or via the **Forms** link on www.epcad.org or from the Comptroller of Public Accounts at comptroller.texas.gov/forms/50-132.pdf.

For more information, call 915-780-2131

Options to file your Protest at:

<https://epcad.org/protestsandappeals>.

If you do not receive a Notice of Appraised Value and want to appeal the 2024 value of your property, send written notice no later than

May 15 stating that you wish to protest your property value. Include your name, mailing address, and the address or identification number of the property you are protesting. After receipt of your written protest, EPCAD will send a letter notifying you of the date and time of your informal hearing. **If you file your protest electronically (online), all communication will be via email.**

If you have questions about exemptions, procedures, or any concern not related to a protest, call **(915) 780-2131**.

Review by the Appraisal Review Board (ARB)

If you cannot resolve your protest informally with EPCAD staff, the ARB will conduct a formal hearing.

The ARB is an independent board of citizens that hears and determines protests regarding property appraisals or other concerns listed above. It has the authority to order EPCAD to make the necessary changes based on the evidence presented during the ARB hearing.

If you file a **Notice of Protest** for an ARB hearing before the deadline, the ARB will set your case for a hearing and send you written notice of the date, time, and place of the hearing. If necessary, you may request a hearing in the evening or on a Saturday. You may use **Property Appraisal-Notice of Protest** (Comptroller form 50-132) to request an ARB hearing.

Prior to your hearing, you may request a copy of the evidence EPCAD plans to introduce at the hearing to establish any matter at issue. Before a protest hearing or immediately after the hearing begins, you or your agent and EPCAD are required to provide each other with a copy of any materials (evidence) intended to be offered or submitted to the ARB at the hearing. Evidence may be submitted for any hearing type either in paper or in a small portable electronic device (such as a CD, USB flash drive, or thumb drive) which will be kept by the ARB. Do NOT bring evidence on a smart phone. The ARB hearing procedures regarding all the requirements to properly submit evidence on a small portable electronic device must be reviewed.

To the greatest extent practicable, the hearing will be informal. You or a designated agent may appear in person or by telephone conference call or submission of written affidavit to present your evidence, facts, and argument. You must indicate your request for a telephone conference call hearing on your written notice of protest filed with the ARB not later than the 10th day before the hearing date and provide your evidence and written affidavit before the ARB hearing begins. You may use a **Property Owner's Affidavit of Evidence to the Appraisal Review Board** (Comptroller form 50-283) and/or Unsworn Declaration form to submit evidence for your telephone conference call hearing or for hearing by affidavit (<https://comptroller.texas.gov/taxes/property-tax/forms/>).

You and the EPCAD representative have the opportunity to present evidence about your case. In most cases, EPCAD has the burden of establishing the property's value by a preponderance of the evidence presented. In certain protests, the chief appraiser has the burden of proving the property's value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters.

You should not contact ARB members outside of the hearing. ARB members are required to sign an affidavit saying that they have not talked about your case before the ARB hears it.

If you believe that the ARB or chief appraiser failed to comply with an ARB procedural requirement, you may file a complaint with the local taxpayer liaison officer. If it is not resolved by the ARB or chief appraiser, you can request limited binding arbitration to compel the ARB or the chief appraiser to comply.

Review by the District Court, an Arbitrator or SOAH

After it decides your case, the ARB must send you a copy of its order by certified mail. If you are not satisfied with the ARB's decision, you have the right to appeal to district court. As an alternative to district court, you may appeal through binding arbitration or the State Office of Administrative Hearings (SOAH) if you meet the qualifying criteria.

If you choose to go to district court, you must start the process by filing a petition with the

district court within 60 days of the date you receive the ARB's order. If you chose to appeal through binding arbitration, you must file a request for binding arbitration with EPCAD not later than the 60th day after you receive notice of the ARB order. If you chose to appeal to the SOAH, you must file an appeal with EPCAD not later than the 30th day after you receive notice of the ARB's order. Appeals to district court, binding arbitration, or SOAH all require payment of certain fees or deposits.

Tax Payment

You must pay the amount of taxes due on the portion of the taxable value not in dispute, the amount of taxes due on the property under the order from which the appeal is taken or the amount of taxes due in the previous year.

More Information

El Paso Central Appraisal District (EPCAD)
5801 Trowbridge Drive
El Paso, Texas 79925-3345
915-780-2131 or www.epcad.org.

Monday to Friday: 8 am - 5 pm (except legal holidays).

Find additional information on how to prepare a protest from the Comptroller's website: www.comptroller.texas.gov/taxes/property-tax/.

Deadline for Filing Protests with the ARB*

Usual Deadline

*Not later than **May 15**, (or within 30 days after a notice of appraised value was mailed to you, whichever is later).*

Late protests are allowed for good cause, if you miss the usual deadline. The ARB decides whether you have good cause. Late protests are not allowed after the ARB approves the appraisal records for the year.

Special Deadlines

For change of use (EPCAD informed you that you are losing agricultural appraisal because you changed the use of your land), the deadline is not later than the 30th day after the notice of the determination was delivered 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 not later than the 30th day after the notice of the change was delivered to you.

If you believe EPCAD or ARB should have sent you a notice and did not, you may file a protest until the day before taxes become delinquent (usually Feb. 1), or no later than the 125th day after the date you claim you received a tax bill from one or more of the taxing units that tax your property. The ARB decides whether it will hear your case based on evidence about whether a required notice was mailed to you.

*** The deadline is postponed to the next business day if it falls on a weekend or legal, state, or national holiday.**