

ARB Responsibilities

The ARB is not a part of an Appraisal District.

The staff of the appraisal district is only authorized to provide clerical assistance.

The ARB has no role in the day-to-day operations of the appraisal office or in appraising property. It does not instruct the appraisal staff about how to perform appraisals.

The ARB has the authority to change a value or correct the appraisal records on a protest, motion or challenge that has been filed. In certain circumstances, the chief appraiser must make the reappraisals or correct the records ordered by the ARB.

Only in resolving property owner protests or motions to correct can the ARB make changes or set a value.

Additional Remedies

After the ARB rules on your protest, it will send a written order by certified mail. If you are dissatisfied with the ARB's findings, you have the right to appeal the decision. Depending on the facts and type of property, you may be able to:

- appeal to the state district court in the county in which your property is located;
- to binding arbitration; or
- to the State Office of Administrative Hearings (SOAH).

About Us

The primary function of the El Paso Central Appraisal District (EPCAD) is to provide a timely and accurate appraisal roll to the taxing entities of El Paso while providing quality service to the taxpayers of El Paso in the most cost effective manner possible.

The El Paso Central Appraisal District is supported entirely by the participating taxing entities of El Paso County.

The mission of the El Paso Central Appraisal District is to accurately and equitably interpret the market value of all taxable property in El Paso County.

El Paso Central Appraisal District

Phone: (915) 780-2000

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El Paso, TX, 79925

Email: admin@epcad.org

Web: www.epcad.org

Hours of Operation:

Mon-Fri: 8 a.m. to 5 p.m.



EL PASO CENTRAL
APPRAISAL DISTRICT

EPCAD BOARD OF DIRECTORS AND APPRAISAL REVIEW BOARD (ARB) INFORMATION

*General Information
On The Roles and Responsibilities
Of Each Distinct Board*

Dinah L. Kilgore, R.P.A.
Executive Director/ Chief Appraiser

EPCAD Board Of Directors

EPCAD BOD Authority and Appointment

Texas Tax Code Section 6

An appraisal district is a political subdivision of the state that is governed by a board of directors. Voting member taxing units are entitled to vote on the appointment of members to the board of directors.

The board of directors has required duties and authority under Texas law. Property Tax Code Section 6 contains much of the statutory authority for boards of directors.

The board of directors is selected by appointment; it is not an election governed by the Texas Election Code. The method or procedure for appointing members can be changed by the board of directors or by three-fourths of the voting taxing units acting through resolutions.

EPCAD BOD Responsibilities

A board of directors has required duties and authority under the Tax Code. Other additional duties and authority are provided for in other law.

The following is a nonexclusive list of the primary responsibilities of the board of directors under the Tax Code:

EL Paso Central Appraisal District

- Establish the appraisal district office
- Hire a chief appraiser
- Adopt the CAD's annual operating budget after fulfilling notice requirements and holding a public hearing
- Hire a Tax Payer Liaison Officer
- Approve a Reappraisal Plan
- Have board meetings at least once each calendar quarter
- Prepare information describing the board's functions and complaint procedures; the information must be made available to the public and the appropriate taxing units

EPCAD BOD Limited Appraisal Authority

The board's appraisal authority is limited. The board does not appraise property or review values on individual properties. The law assigns these tasks to the chief appraiser and the ARB, respectively.

The board of directors does have the authority to give written approval for a chief appraiser to appeal certain ARB orders in court.

Appraisal Review Board (ARB)

ARB Authority and Appointment

Texas Tax Code Section 6 Subchapter C

The ARB is a decision-making body that issues determinations of statutorily-authorized protests and challenges brought by property owners and taxing units.

ARB members are not a party to the protest.

ARBs are appointed to act independently of the appraisal district and to make fair and impartial determinations. ARBs only have the authority specifically given by statute.

ARB members are appointed by the local administrative district judge.

ARB members do not need any special qualifications, but they may not serve on the ARB if, at the time of service, they are:

- members of the appraisal district board of directors;
- officers or employees of the appraisal district;
- members of the governing body, employees of a taxing unit; or
- employees of the Comptroller's office.