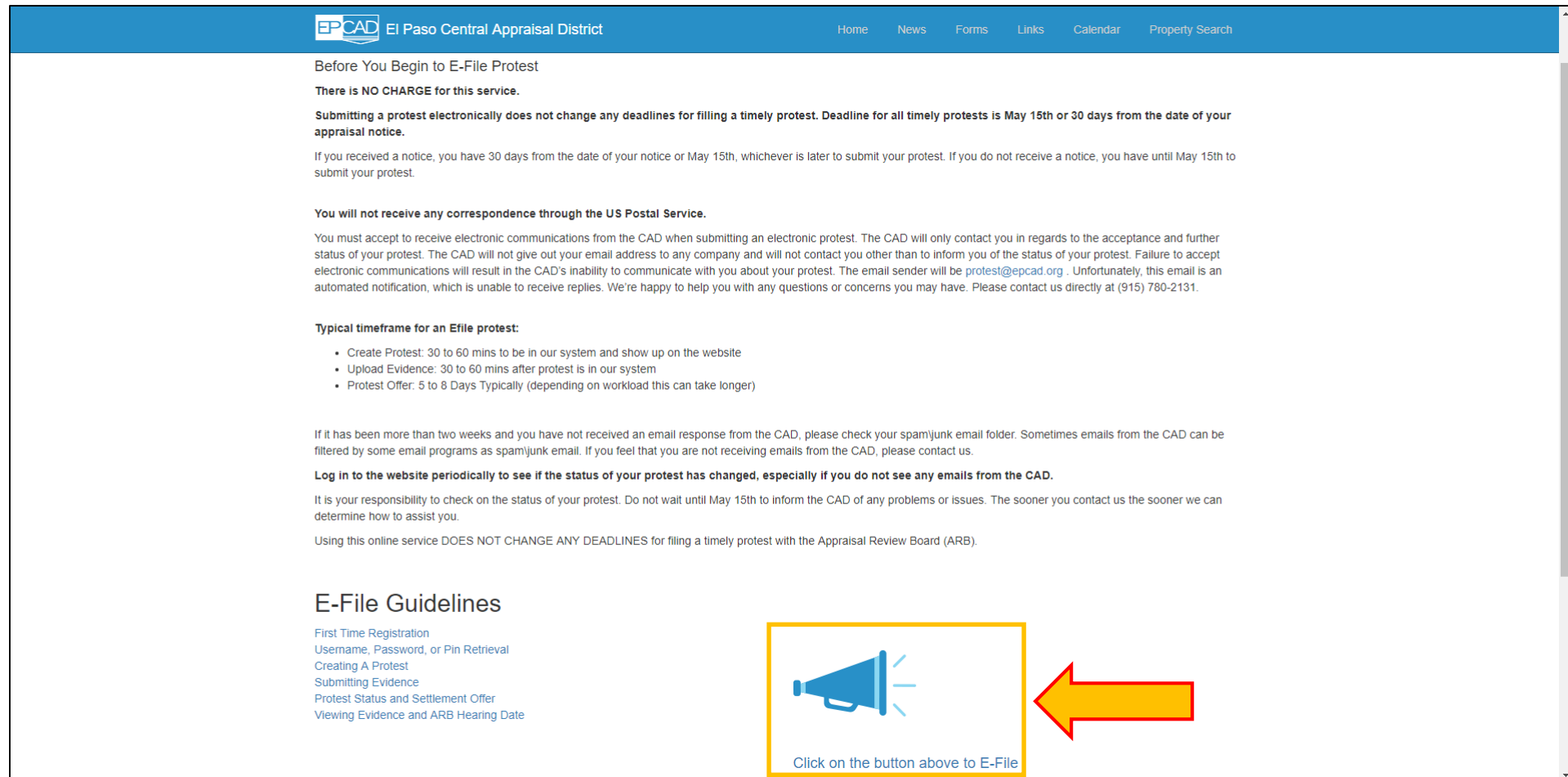


To access the Online E-File Portal go to : <http://www.epcad.org/OnlineServices/OnlineProtest>
And click on the Megaphone Button at the bottom of the page



The screenshot shows the EPCAD website interface. At the top, there is a blue navigation bar with the EPCAD logo and the text "Ei Paso Central Appraisal District". To the right of the logo are links for "Home", "News", "Forms", "Links", "Calendar", and "Property Search".

The main content area is white and contains the following text:

Before You Begin to E-File Protest
There is NO CHARGE for this service.
Submitting a protest electronically does not change any deadlines for filing a timely protest. Deadline for all timely protests is May 15th or 30 days from the date of your appraisal notice.
If you received a notice, you have 30 days from the date of your notice or May 15th, whichever is later to submit your protest. If you do not receive a notice, you have until May 15th to submit your protest.

You will not receive any correspondence through the US Postal Service.
You must accept to receive electronic communications from the CAD when submitting an electronic protest. The CAD will only contact you in regards to the acceptance and further status of your protest. The CAD will not give out your email address to any company and will not contact you other than to inform you of the status of your protest. Failure to accept electronic communications will result in the CAD's inability to communicate with you about your protest. The email sender will be protest@epcad.org. Unfortunately, this email is an automated notification, which is unable to receive replies. We're happy to help you with any questions or concerns you may have. Please contact us directly at (915) 780-2131.

Typical timeframe for an Efile protest:

- Create Protest: 30 to 60 mins to be in our system and show up on the website
- Upload Evidence: 30 to 60 mins after protest is in our system
- Protest Offer: 5 to 8 Days Typically (depending on workload this can take longer)

If it has been more than two weeks and you have not received an email response from the CAD, please check your spam/junk email folder. Sometimes emails from the CAD can be filtered by some email programs as spam/junk email. If you feel that you are not receiving emails from the CAD, please contact us.

Log in to the website periodically to see if the status of your protest has changed, especially if you do not see any emails from the CAD.
It is your responsibility to check on the status of your protest. Do not wait until May 15th to inform the CAD of any problems or issues. The sooner you contact us the sooner we can determine how to assist you.
Using this online service DOES NOT CHANGE ANY DEADLINES for filing a timely protest with the Appraisal Review Board (ARB).

E-File Guidelines

- [First Time Registration](#)
- [Username, Password, or Pin Retrieval](#)
- [Creating A Protest](#)
- [Submitting Evidence](#)
- [Protest Status and Settlement Offer](#)
- [Viewing Evidence and ARB Hearing Date](#)

At the bottom of the page, there is a blue megaphone icon inside a yellow-bordered box. A large yellow arrow with a red outline points to the right, towards the megaphone icon. Below the megaphone icon, the text reads: "Click on the button above to E-File".

VIEWING EVIDENCE

Enter your Username and Password.
Click the Login button when you are ready to proceed.

EL PASO CAD Property Search Help Harris Govern

Welcome to the EL PASO CAD E-Services Portal

Enter your login credentials below, then click login.

User Name:

Password:

Login Forgot Username Request PIN

On the Protest Summary screen, click on the Evidence View button located above the property being protested.

The screenshot shows the 'Protest Summary' interface. At the top, there is a navigation bar with 'EL PASO CAD' and various utility links. Below this, the title 'Protest Summary' is centered. A 'Protest List 1' header is followed by an 'EFile' button. A menu bar contains 'Custom View', 'Protest View', and 'Evidence View', with 'Evidence View' highlighted in yellow and a red arrow pointing to it. To the right of the menu are buttons for 'Settle Selected Properties', 'Withdraw Selected Properties', and 'Export Results for Selected Properties'. Below these are filters for 'Property ID List', 'Hearing Date', and a search field. A table below displays one entry with columns for Property ID, Property Address, Protest ID, Year, Protest Status, Schedule Hearing, Hearing Date, Hearing Location, Beginning Value, Opinion Of Value, Final Value, Settlement Offer?, Offer Amount, Withdraw, and Property Search. The entry for property 639791 has a 'View' button under 'Settlement Offer?' and a 'Withdraw' button under 'Withdraw'. The footer shows 'Showing 1 to 1 of 1 entries' and pagination controls.

Property ID	Property Address	Protest ID	Year	Protest Status	Schedule Hearing	Hearing Date	Hearing Location	Beginning Value	Opinion Of Value	Final Value	Settlement Offer?	Offer Amount	Withdraw	Property Search
639791	1234 NONAME EL PASO, TX 79925	452	2018	OISP (ONLINE INFORMAL SETTLED PENDING)	N/A	04/12/2018 08:30 AM		\$134,369	\$125,000	N/A	View	\$125,000	Withdraw	Details

Evidence provided by the appraisal district will be displayed on the list. Here, you can view Information such as the date a document was uploaded and the number of documents that are available for your protested property.

Click the Open List Button


The screenshot shows the 'Protest Summary' page on the EL PASO CAD website. The page includes a navigation bar at the top with links for Profile, Taxpayer Tools, Contact Us, Messages, Log Out, Property Search, and Help. The main content area features a 'Protest List' section with an 'EFile' button. Below this, there are filters for 'Settle Selected Properties', 'Withdraw Selected Properties', and 'Export Results for Selected Properties'. A table displays protest information with columns for Property ID, Property Address, Appraised Value, Protest ID, Year, Most Recent CAD Doc Date, CAD Documents, Documents Uploaded, Most Recent Upload Date, Upload, and Property Search. A red arrow points to the 'Open List' button in the 'CAD Documents' column of the first row. The table shows one entry with Property ID 639791, Property Address 1234 NONAME EL PASO, TX 79925, Appraised Value \$134,369, Protest ID 4, Year 2018, Most Recent CAD Doc Date 04/05/2018, CAD Documents 1, Documents Uploaded 1, and Most Recent Upload Date 04/05/2018. The page also includes a 'Showing 1 to 1 of 1 entries' indicator and a pagination control showing 'Previous 1 Next'.

Property ID	Property Address	Appraised Value	Protest ID	Year	Most Recent CAD Doc Date	CAD Documents	Documents Uploaded	Most Recent Upload Date	Upload	Property Search
639791	1234 NONAME EL PASO, TX 79925	\$134,369	4	2018	04/05/2018	1	1	04/05/2018	Upload	Details

You will be taken to the Document List screen. Click on the document to view the evidence being provided by the appraisal district.

The file is of type PDF(Portable Document File). The file will be launched by your internet browser or by a dedicated PDF program, depending on your system configuration.

The screenshot displays a web application interface for 'EL PASO CAD'. The top navigation bar includes links for Profile, Taxpayer Tools, Contact Us, Messages, Log Out, Property Search, and Help. The main content area is titled 'Document List for Property ID 639791 Case 452' and includes a note about Adobe PDF format. A 'Return to Protest Summary' button is located in the top right. Below this is a table with the following data:

Document Name	Date Added
 Global Default Evidence Packet	04/05/2018 16:32 PM

Evidence provided by the appraisal district will typically contain the following:

1. Hearing Appointment Letter

(Very important to keep in mind the date shown on this letter. This is the date on which you are scheduled to appear before the ARB. If you do not accept the offer by the appraisal district, this is the day that you must appear to plead your case or risk having your protest entered as a failure to appear and your value set to the appraisal notice value. If you foresee an issue with the date, please contact the appraisal district to reschedule.)

2. Taxpayer Information

3. ARB Rules and Procedures

4. Taxpayer Remedies

5. Comparable Market Analysis (CMA)

1. Hearing Appointment Letter

Appraisal Review Board

EL PASO COUNTY
5801 TROWBRIDGE
EL PASO, TEXAS 79925-3345
Phone (915) 780-2123
Fax (915) 780-2130

PUBLIC JAMES
1234 NONAME
EL PASO TX 79925

04/05/18

Re PID: **639791** GEO ID: **TEST**

Dear Property Owner:

This is to advise that you are scheduled to meet with the Appraisal Review Board (ARB) to hear your protest at the following date and time:

Date: **04/06/2018 at 8:30AM**
Place: El Paso Central Appraisal District, 5801 Trowbridge Drive, El Paso, Texas.

Your on-line filed protest was received, and you have until midnight the day before the above scheduled date to accept or reject any recommendation made by the Appraisal District. If you accept the recommendation, the hearing with the ARB will be cancelled. If you reject the recommendation, you must appear on your scheduled date and time with the ARB.

Hearings are scheduled every hour and are on a first come, first serve basis. If you are unable to appear or provide representation, you may provide your evidence by sworn and notarized affidavit. An affidavit must be received by the date and time of the hearing in order to be considered.

If you have not designated an agent to represent you, you are entitled to one postponement of your ARB hearing without cause. All requests for postponements must be made to the ARB before the date of the hearing. (*Section 41.45 of the Texas Property Tax Code*)

You may inspect and obtain a copy of the data, schedules, formulas and any other information the chief appraiser plans to introduce at your hearing by making a written request to the El Paso Central Appraisal District at the above address or by email to admin@epcad.org or fax to (915) 780-2010.


Please review the enclosed material for necessary information about the process, evidence, and documentation you can present at your hearing. If you have any additional questions, contact the ARB support staff at (915) 780-2123.

Hearing Appointment Date




2. Taxpayer Information

Professionals Putting People First:



EL PASO CENTRAL APPRAISAL DISTRICT



CEAA
IAAO
INTERNATIONAL ASSOCIATION OF APRAISERS

TAXPAYER INFORMATION

If you plan to contest the current or prior year appraised value of your property, the staff of the El Paso Central Appraisal District will assist you in any way that it can in furnishing you information on which our appraisal is based on. In protesting the value, **you should be ready to furnish some or all of the items listed below (Provide two (2) copies).** The items may include, but do not have to be limited to,

- Closing Statements
- Sales information of comparable properties in your area;
- Photographs of your property (interior and exterior);
- Recent appraisals of your property;
- Estimates of repairs needed for your property.

If you are contesting the value of commercial real estate and business personal property, the items may include, but do not have to be limited to:

- Closing Statements;
- Contract of Sale;
- Fee Appraisal;
- Actual Income, Primary and Secondary, for three (3) years;
- Actual expenses with the break down for three (3) years;
- Gross sales revenues for three (3) years;
- Rent rolls;
- Land leases;
- Income tax returns (IRS) for three (3) years;
- Actual inventory and asset listing showing date of acquisition and purchase price,
- Actual cost to build, remodel or repair,
- Photographs as of January 1st.

This is the evidence considered when evaluating the appraisal of your property. If your protest concerns a point not shown above, consult with a member of our staff who will direct you to the type of evidence that

3. ARB Rules and Procedures

**APPRAISAL REVIEW BOARD
EL PASO COUNTY**

2018 RULES / PROCEDURES

Upon motion duly made, seconded and carried, the Appraisal Review Board (ARB) for El Paso County adopts the following Rules. Be it resolved that the following rules for the conduct of business before the ARB are hereby adopted.

The ARB adopts Robert's Rules of Order Revised (Classic 1915 Edition). The ARB develops customized hearing procedures to meet its particular needs and local concerns and adheres to the State Comptroller's Model Hearing Procedures, in accordance with the Texas Property Tax Code. The Open Meetings Act, of the Texas Civil Statutes applies to the ARB hearings. All hearings are to be recorded to produce permanent records thereof. The rules adopted by the ARB are as follow:

APPRAISAL REVIEW BOARD:

1. The Appraisal Review Board (ARB) consists of thirty- five (35) members. A quorum of the full Board shall consist of one (1) more than half of the active members.


An ARB *panel* shall consist of three (3) members. A *quorum* of a panel shall consist of two (2) members.

2. ARB members are expected to remain neutral and independent at all times and to use their knowledge and experience to decide cases based ONLY on the evidence presented and the Property Tax Code.
3. The ARB Chairperson shall designate the Chairperson of each panel.
4. The ARB/Panel Chairperson shall maintain order and has the authority to call to order, reprimand, and/or demand the exit of any individual who demonstrates disruptive or disorderly conduct or who refuses to follow the rules set forth by the ARB.
5. The ARB Chairperson's authority to maintain order during case presentation and/or cross-examination passes to each ARB Panel Chairperson during a hearing. All questions shall be directed through the Panel Chairperson.
6. The ARB Chairperson retains the authority to remove any panel chairperson who repeatedly fails to maintain order during the panel hearing process.
7. The ARB/Panel Chairperson reserves the right to interrupt any party who strays from the subject of the case or who has begun repeating themselves. Comments relating to taxes, tax rates, or the merits of the actions of governing bodies are not relevant to the case and will not be permitted.
8. ARB/Panel Chairperson may not make a motion, but **may** second a motion and vote as any other ARB member. When a motion does not receive a second, the protest shall be rescheduled to appear before a new panel or a quorum of the ARB.
9. Pursuant to Texas Penal Code 46.035©, handguns whether concealed or not, are prohibited in panel rooms under the authority of Subchapter H, Chapter 411 Government Code.

SCHEDULING:

10. In order to insure knowledgeable members for each panel, assignment and rotation of ARB members to panels shall be based on panel requirements under the direction of the ARB Chairperson.

4. Taxpayer Remedies

 **Glenn Hegar** Texas Comptroller of Public Accounts

Property Taxpayer Remedies

Property Tax Assistance • January 1, 2018

You are entitled to an explanation of the remedies available to you when you are not satisfied with the appraised value of your property. The Texas Comptroller of Public Accounts is required to publish an explanation of the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller's office also must include advice on preparing and presenting a protest.

The Tax Code further directs that copies of this document be made readily available to taxpayers at no cost. The chief appraiser of an appraisal district may provide it with the *Notice of Appraised Value* mailed to property owners to explain the deadlines and procedures used in protesting the value of their property. The chief appraiser must provide another copy to property owners initiating protests.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation are not the subjects of this publication and must be addressed by local taxing units.

How to Protest Property Value

Appraisal districts must send required notices by May 1, or by April 1 if your property is a residential homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property. If the appraised value increased, the notice must show an estimate of how much tax you would have to pay based on the same tax rate your city, county, school district and any special pur-

What Can be Protested

The *Notice of Protest* may be filed using the model form on the Comptroller's website: comptroller.texas.gov/forms/50-132.pdf. The notice need not be on this form. Your notice of protest is sufficient if it identifies (1) the protesting person claiming an ownership interest in the property, (2) the property that is the subject of the protest and (3) dissatisfaction with a determination of the appraisal district.

You may request the ARB to schedule hearings on protests concerning up to 20 designated properties on the same day. You may use a special notice on the Comptroller's website: comptroller.texas.gov/forms/50-131.pdf.

You may protest the value on your property in the following situations:

- the value the appraisal district placed on your property is too high;
- your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied your exemption application;
- the appraisal district failed to provide you with required notices; or
- other matters prescribed by Tax Code Section 41.41(a).

How to Complete the Protest Form

If using the protest form, these tips will help ensure that you can present your evidence and preserve your appeal rights.

- You should pay particular attention to the reason for protest section of the form.

Find out the process your appraisal district follows. Try to discuss your protest issue with the appraisal office in advance. Ask one of the appraisal district's appraisers to explain how the district arrived at the value of your property. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. It is not controlled by the appraisal district. In counties with 120,000 or more population, the local administrative district judge appoints appraisal review board members. Otherwise, the appraisal district's board of directors appoints them.

The ARB must follow certain procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining the value of your property.



ARB members cannot discuss your case with anyone outside of the hearing. Protest hearings, however, are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of the property owner and chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

When are Protests Filed?

You should file your *Notice of Protest* with the ARB no later than 30 days after the appraisal district mailed the *Notice of*

5. Comparable Market Analysis (CMA)

Comp Sales 2018 Grid - 639791 - 04/05/2018

	Subject	Comp #1	Comp #2	Comp #3
Prop ID	639791			
GEO ID	TEST			
Situs	1234 NONAME EL PASO, TX			
Market Value	134,369			
Picture	NO IMAGE AVAILABLE		NO IMAGE AVAILABLE	
Living Area	4472	4474	4448	4498
Sale Type - Conf Level		A-*LP-	A-*LP-	A-*LP-
Sale Date		5/14/2016	6/14/2016	3/2/2017
Sale Price		585,934	324,954	780,201
Sale Price / SQFT		122.93	68.79	167.85
Abs/Subdv		P327	T28717	M791
Neighborhood		AP32718800	ET28718320	AM79126670
Actual Year Built	1906	2005	2005	2014
Land Value	32,011	76,912	35,311	93,663
Land Value Adj	32,011	76,912	-44,901	93,663
Class Adj	R04-*	0 R05	-184642	R05-*
Net Adjustment		0	-254,185	-127613
Indicated Value / SQFT			74.18	33.43
Indicated Value			331,749	149,508
				475,927