



Protest Procedures

The Ector County Appraisal District (ECAD) strives to provide the taxpayers of Ector County with information regarding all stages of the appraisal process, including protest procedures.

Your appraised value is a result of the appraiser's application of generally accepted mass appraisal methods and techniques based on the individual characteristics that affect the market value of your property. The appraiser is required to appraise property at market value as of January 1st. The Ector County Appraisal District uses an annual reappraisal cycle, which means your property is reappraised each year. Your property is compared to similar properties that have sold recently, and the value is based on those comparisons.

Informal appointments (meetings with district staff)



Before you file a formal protest, we encourage you to review your property appraisal with a member of the ECAD's appraisal staff. If you disagree with the proposed value on your Notice of Appraised Value or any other action the Appraisal District may have taken regarding your property, please call our office to discuss your concerns with our staff. Your call will be routed to the appraiser responsible for the appraisal of your property, and the appraiser will return the call in the order in which it is received. If you request an appointment with the appraiser, our staff will schedule the appointment and provide you with your appointment time.

After informally reviewing the property appraisal, the appraiser will take one of the following actions:

1. Change the appraised value based on the information you provided;
2. Re-inspect the property;
3. Make no change to the original appraisal.

After your informal property review and notification of the appraiser's actions, you may choose one of the following actions:

1. Agree with the decision of the appraiser; or
2. Disagree with the decision of the appraiser, and
 - a. File a timely Notice of Protest, and
 - b. Attend a scheduled hearing with the Appraisal Review Board (ARB).

Providing information for real property, such as settlement statements, closing papers, sale or purchase contracts, comparable sales of similar properties, appraisals, engineers' reports, income and expense statements, agricultural history documentation, wildlife management plans, property photographs, recorded warranty deeds, and survey plats are helpful in determining your property's appraised value.

Providing information for business personal property, such as asset listings with cost and year acquired, balance sheets with inventory information and income and expense statements, IRS returns, and depreciation schedules will help establish an accurate value for your property.

Formal Protests (Appraisal Review Board Hearings)



Filing a formal protest with the Appraisal Review Board (ARB) consists of filing a written request for an ARB hearing before the deadline indicated on your appraisal notice. Upon receipt of your protest, your case will be scheduled for a hearing with the ARB. The ARB is an independent board of citizens that hears property owner protests and has the power to order the Appraisal District to make changes.

Protests to the ARB must be written. This written request is called a Notice of Protest and the form is included with the Notice of Appraised Value you receive by mail. The form may also be obtained in the Forms List in the [Links](#) section of the Navigation bar on Ector CAD's website. The Appraisal District also has forms for protesting, but an official form is not necessary. Any written notice of protest is acceptable if it identifies the owner, the property that is the subject of the protest, and the reason for the protest. Please identify the property in question using the location address, ECAD account number, or legal description. State the nature of your protest and your opinion of the property's value. List any facts and attach any documentation that may help resolve your case.

Protests must be filed by May 15th, or not later than 30 days from the date of your Notice of Appraised Value, whichever is later. If you mail your protest, it must be mailed to 1301 E. 8th Street, Odessa, Texas 79761. It must also bear a U.S. Post Office cancellation mark dated by midnight of the protest deadline indicated on your appraisal notice. If you deliver your protest in person, it must be delivered by 5:00 p.m. on the date of the protest deadline indicated on your appraisal notice. You may also protest online at www.ectorcad.org. Search for your property using [Property Records Search](#) in the Navigation bar and select the [File Protest for this Parcel](#) button located below Preliminary Values. Select the [Login](#) button under [Online Protest Sign-In](#) and complete the [Submit a New Protest form](#).

Once the written protest is received, a hearing is scheduled by the ARB. At least 15 days before the scheduled date of your hearing, we will send you a notice of the appointment stating the date, time and

location of your hearing. We will also send you a copy of the ARB hearing procedures and a copy of *Property Taxpayer Remedies* (a publication of the State Comptroller's office).

It is important that you be prompt for your hearing. You can be represented at your hearing in one of the following ways:

1. You can appear in person.
2. You can authorize someone else (such as a spouse, family member, or friend) in writing to appear on your behalf. To authorize someone who is paid for representing you, use a special Appointment of Agent form. This form is available from the Appraisal District and in the Forms List on this site. The form must be on file at the time of your scheduled ARB hearing.
3. Your hearing can be scheduled as a "written" protest if you file your evidence in the form of an affidavit. The affidavit and all supporting documents must be received by the ARB before the scheduled hearing date. The affidavit should be executed before a Notary Public stating that you affirm that the information contained is true and correct. Identify in the affidavit the property owner's name and mailing address, the ECAD account number, the property description, your opinion of value, and the date and time of your scheduled hearing. A property owner does not waive the right to appear in person at the protest hearing by submitting an affidavit to the ARB.
4. You can choose to appear by telephone or video conference call. Your request for a teleconference or video hearing must be in writing at least 10 days prior to the hearing date. You must provide any evidence in the form of an affidavit. The affidavit and all supporting documents must be received by the ARB before the scheduled hearing date. The affidavit should be executed before a Notary Public stating that you affirm that the information contained is true and correct. Identify in the affidavit the property owner's name and mailing address, the ECAD account number, the property description, your opinion of value, and the date and time of your scheduled hearing.

If you no longer have an issue and want to withdraw your protest, please contact us. Mail your protest withdrawal notification to the Ector County Appraisal Review Board, In Care of the Ector County Appraisal District at 1301 E. 8th Street, Odessa Texas, 79761. Send your email notification to ARB.Reschedule@ectorcad.org. Be sure to provide your name, the property description, and the date and time of your scheduled hearing.