

PUBLIC NOTICE

In accordance with the provisions of Article 6252-17, Vernon's Texas Civil Statutes, notice is hereby given to all interested persons that the Ector County Appraisal Review Board will meet in regular session and conduct a public hearing for appeals of property value set by the Ector County Appraisal District for the 2023 year. The Ector County Appraisal Review Board will convene at 9:00 a.m., Wednesday, May 31, 2023 in the Ector County Appraisal District Board Room, 1301 East Eighth Street, Second Floor, Odessa, County of Ector, State of Texas and remain in session until all legally filed appeals are heard and determined and the 2022 Ector County Appraisal Roll has been equalized and approved.

The schedule of appeals by time, property owner, and property is available for public review in the offices of the Ector County Appraisal District weekdays between 8:00 a.m. and 5:00 p.m.

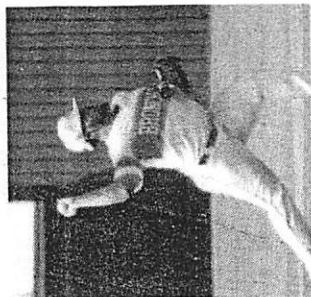
**RANDY WILSON, CHAIRMAN
ECTOR COUNTY APPRAISAL REVIEW BOARD**

This notice is being posted in a place readily accessible to the general public at the Ector County Appraisal District, Odessa, Texas, this the 25th day of May, 2023 at 2:13 p.m.

WIN OR GO-HOME

Odessa High baseball
faces El Paso Pebble
Hills in the bi-district
series on the road

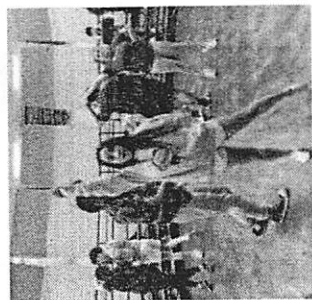
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JUKE BOX HERO

Black Magic marks
40th year of
May show

See full story on 12B



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SATURDAY, MAY 6, 2023

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Property Tax Protest and Appeal Procedures

Property owners have the right to protest actions concerning their property tax appraisals. You may 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 you;
- 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; or
- any action taken by the chief appraiser, county appraisal district (CAD) or ARB that applies to and adversely affects you.

Informal Review

We recommend you discuss your protest with a district appraiser before your appointment with the Appraisal Review Board. To schedule an informal review with the appraiser assigned to your property, contact a district customer service representative at 432-332-6834, or come by the district office at 1301 East Eighth, Odessa, Texas.

Review by the ARB

If you cannot resolve your problem informally with the CAD, you have the right to have your case heard by the ARB.

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

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

with the ARB not later than the 10 day before the hearing date and provide your evidence and written affidavit before the ARB hearing begins. You may use Comptroller Form 50-28 Property Owner's Affidavit of Evidence to the Appraisal Review Board, to submit evidence for your telephone or video conference call hearing or for hearing affidavit.

You and the CAD representative have the opportunity to present evidence about your case. In most cases, the CAD has the burden of establishing the property value by a preponderance of the evidence presented.

In certain protests, the chief appraiser has the burden of proving the property value by clear and convincing evidence. You should review ARB hearing procedures to learn more about evidence and related matters.

You should not try to 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.

Review by the District Court, Arbitrator or SOAH

After it decides your case, the ARB may 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 choose to appeal through binding arbitration, you must file a request for binding arbitration with the CAD no later than the 60th day after you receive notice of the ARB order. If you choose to appeal to the SOAH, you must file an appeal with the CAD 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.

If you believe that the ARB or CAD appraiser failed to comply with an ARB procedural requirement, you may file a complaint with the local tax

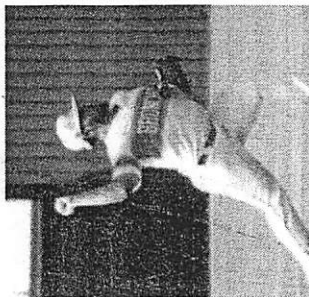
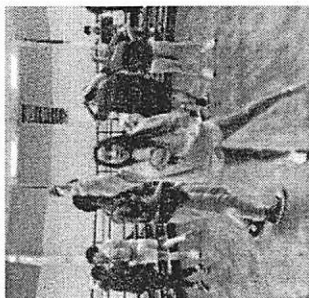
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You may use Comptroller Form 50-132, *Property Appraisal - Notice of Protest*, to file your written request for an ARB hearing.

Prior to your hearing, you may request a copy of the evidence the CAD plans to introduce at the hearing to establish any matter at issue. Before a hearing on a protest or immediately after the hearing begins, you or your agent and the CAD 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 on 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's 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 your designated agent may appear in person, by telephone conference or videoconference call or by submission of a written affidavit to present your evidence, facts and argument. You must indicate the type of hearing you request on your written notice of protest filed

appraiser failed to comply with an ARB procedural requirement, you may file a complaint with the local taxpayer liaison. 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.

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

You can get more information by contacting your CAD at

1301 East 8th Street
Odessa, Texas 79761
(432) 332-6834

You can get Comptroller forms and additional information on how to prepare a protest from the Comptroller website at 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 (the CAD 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 the CAD 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.

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SATURDAY, MARCH 18, 2023

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Are you eligible for tax relief?

Property Taxpayer Remedies

Learn about property tax remedies related to the following topics:

- How to protest property value
 - What can be protested
 - What is an ARB
 - When are protests filed
- You'll learn steps to prepare for a protest hearing. *Property Taxpayer Remedies* will tell you how to prepare a protest to the local appraisal review board.
 - You'll learn the kinds of protests the appraisal review board can hear and what kind of evidence you need to bring to your hearing.
 - Key dates are listed, so you'll know what you must do and when you're required to act.

Property Taxpayer Remedies is free.

A Spanish language version is also available.

Ask for yours today at:

ECTOR COUNTY APPRAISAL DISTRICT

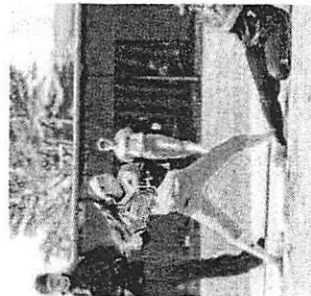
1301 E. 8TH STREET
ODESSA, TEXAS 79761-4703

(432) 332-6834
www.ectorcad.org

or on the web at: comptroller.texas.gov/taxes/property-tax

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Productivity appraisal may lower the property taxes on your farm, ranch or timberland!

Texas law allows farmers, ranchers, wildlife managers and timber growers to pay property taxes based upon their land's productivity value rather than on its market value. This means qualified land is taxed based on its ability to produce crops, livestock or timber—not on its value on the real estate market. And it can mean substantial property tax savings.

When is the application deadline?

If your land has never had a productivity appraisal or you are a new owner, you must apply to your local appraisal district before May 1 to take advantage of this benefit on your property taxes. You may get up to 60 extra days if you have a good reason and ask for it before May 1. If you miss this deadline, you may still be able to apply, but you will pay a penalty. Check with your appraisal district office.

Do you need to reapply annually?

If your land already receives agricultural or timber productivity appraisal, you normally don't need to reapply unless the chief appraiser requires you to do so. If a new application is required, the appraisal district will notify you by mail.

For more information, call or come by:

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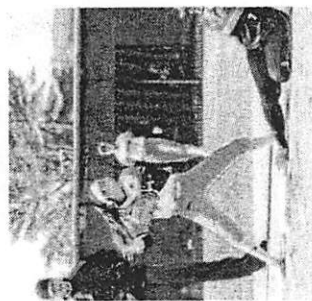
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A variety of homestead exemptions could lower your property taxes!

A homestead exemption lowers the school district property taxes on your home by lowering its value. If your home is valued at \$100,000 and you receive a \$40,000 homestead exemption, your home will be taxed as if it were worth \$60,000.

Who qualifies for an exemption?

Anyone who owns a home on Jan. 1 and uses it as a primary residence or that date is entitled to a \$40,000 homestead exemption to lower school taxes. A person who acquires property after Jan. 1 may receive the residence homestead exemption for the applicable portion of that tax year immediately on qualification for the exemption if the preceding owner did not receive the same exemption for that tax year. It doesn't matter if your home is a house, condominium or mobile home. Counties, cities and special taxing districts may also offer homestead exemptions.

Are other exemptions available?

If you're disabled—or if you're 65 years old or older—you are entitled to an additional \$10,000 school tax exemption on your home. And if you qualify for the age 65 or older or disabled exemption, you're also entitled to a permanent locked-in "ceiling" on the school property taxes on your home. The county city or junior college may adopt a tax ceiling for age 65 or older or disabled homeowners. The age 65 or older homeowners school tax ceiling transfers to the surviving spouse if he/she is age 55 or older at the time of death, lives in and owns the home. Age 65 or older homeowners (or their surviving spouse age 55 or older) also may transfer the percentage of school tax paid, based on their former home's school tax ceiling, to a new home.

If you are a disabled veteran, surviving spouse or surviving child of a disabled veteran, you are entitled to an exemption of a portion of your residence homestead's appraised value. This includes homesteads donated to disabled veterans by charitable organizations at no cost or not more than 50 percent of the good faith estimate of the homestead's market value to disabled veteran and their surviving spouses.

If you're a disabled veteran awarded 100 percent disability compensation due to a service-connected disability and a rating of 100 percent disabled or a determination of individual unemployability from the U.S. Department of Veterans Affairs, you are entitled to an exemption from taxation of your residence homestead's total appraised value. Surviving spouses of veterans who qualified for this exemption or who would have qualified for this exemption if it had been effective at the time of the veteran's death are also eligible with certain restrictions.

If you are the surviving spouse of a U.S. armed services member killed or fatally injured in the line of duty or an eligible surviving spouse of a first responder killed in the line of duty, you are entitled to an exemption from taxation of your residence homestead's total appraised value.

Do I have to apply each year?

No. If you had a homestead exemption on your home last year, you won't need to reapply unless your chief appraiser requires it. However, if you have received an exemption on your present home—or if you've moved to a new home—you'll need to file an application for exemption. If you are age 65 this year, you may file for the age 65 or older exemption up to one year after the date you became age 65. And if you became disabled, you may file for the disabled person's exemption.

When and where should I file?

File applications by April 30 at your local appraisal district office. If you need more time, contact us at:

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