

MIDLAND CENTRAL APPRAISAL DISTRICT 2020 PROPERTY TAX PROTEST PROCESS

Midland Central Appraisal District will mail notices of appraised value for real property on April 22, 2020. Only taxpayers whose value increased more the \$1,000, or newly acquired the property, or filed a 2020 rendition, will receive a Notice of Appraised Value for 2020. **The deadline to file a protest on real property is May 22, 2020.**

Appraisal Notices represent property values as of January 1, 2020 pursuant to Property Tax Code Section 23.01(a). Any impact on property values caused by the COVID-19 pandemic will be reflected in the 2021 property valuations. The tax code does not contain provision to allow for reduced values for 2020 based on a health crisis. There are currently no waivers or extensions pertaining to this year's ad valorem appraisal process. The deadline to file a protest for real property is on May 22, 2020

For 2020, the property owner walk-in informal review process will be eliminated.

In past years, our office has offered an in-person (walk-in) review process after appraisal notices are mailed. In order to comply with current and future state mandated requirements of social distancing due to the coronavirus, all informal reviews will be by telephone or by email (see filing options below).

Property owners who have questions, or want to discuss the value placed on their property should contact the appraisal district office using one of the methods listed below. You should contact the appraisal district prior to the deadline. Property owners should present conclusive evidence regarding the market value of their property. Such evidence consists of closing statements, listing agreements, fee appraisals, pictures, and surveys. Income and expense statements will be required when reviewing income producing commercial property.

Our goal is to treat all property owners in a fair and equitable manner, and this can best be accomplished when you provide evidence to us about your property as soon as possible. If after conducting an inquiry with an MCAD appraiser and you are not able to resolve your concerns informally, you may file a protest form, to be scheduled for a formal Appraisal Review Board(ARB) protest hearing.

Once again, please note, all informal inquiries and all formal protest, will be conducted remotely for the tax year 2020. This is being done to protect the citizens of Midland County, and district employees from the COVID-19 virus that has resulted from the coronavirus pandemic.

The details of how to contact the appraisal district are outlined below.

Informal Inquiry Procedures

Informal Inquiry filing options (Available April 22 – May 22):

- Phone: Call (432) 699-4991. Your information will be taken by the Operator, and your call will be transferred to an appraiser. If an appraiser is not available, the call will be sent to voice mail. Due to the volume of calls, expect delays in return callbacks. Phone calls are taken on a first come, first serve basis.
- You may also email your inquire to one of the following district email address, depending on the category of your property type:

For Residential Property: residential@midcad.org

For Commercial Property: commercial@midcad.org

For Business Personal Property: bpp@midcad.org

For Agricultural or Vacant Land: agland@midcad.org

For All other or general inquiry: help@midcad.org

Make sure to include the owner name, property address and Property ID number along with any supporting documentation and/or evidence as to why you feel the market value of your property is incorrect.

As stated above, all informal inquires will receive a response from an appraiser on a first come, first serve basis. Expect delays in returned calls or responses to your email.

If you feel you have not been contacted in a timely basis, you are encouraged to file a formal protest with the Appraisal Review Board (ARB) before the protest deadline.

**DEADLINE FOR FILING PROTEST WITH THE ARB
WILL BE MAY 22, 2020, OR 30 DAYS AFTER THE DATE
AN APPRAISAL NOTICES WAS MAILED TO YOU, WHICHEVER IS LATER.**

Protest forms will be made available online at www.midcad.org.

Your protest form may be mailed to

**Midland Central Appraisal District
P.O. Box 908002 Midland, Texas 79708-0002**

See below for Formal Protest Procedures

Formal Protest Procedures

ARB hearings will be conducted beginning June – until completed

If you wish to file a formal protest with the Appraisal Review Board, you must file the protest in writing before the protest deadline.

A protest form is included with your notice. The deadline to file a protest will be stated on the notice you received. If you wish to file a formal protest, complete the included form, sign it, and mail to the address shown for the Midland Central Appraisal District.

Please be sure to include with your protest any supporting documentation and/or evidence pertaining to the issue of your protest. In addition to completing and mailing the protest form with your notice, you may also file a formal protest as follows:

- Downloading the Protest Form in PDF format from the appraisal district's website: www.midcad.org. Mail the form to the appraisal district.
- Online: The instructions on filing a protest online will be included in the appraisal notice. You may not have received a notice, if your value was not increased.
- Personal Letter: Although using the official protest form is preferred, it is not required. You may mail a personal letter of protest addressed to: Appraisal Review Board, to: **P.O. Box 908002, Midland, TX 79708-0002**. Please include your name, property address, phone number, and the nature of your complaint, and any supporting evidence. Please sign the letter.
- Email: Formal Protest forms may be submitted by email to: arb@midcad.org

All formal ARB protest hearings will be held either, via telephone, written affidavit, or by computer conference technology. You will receive an appointment letter stating the date and time of the hearing, along with detailed instructions, ARB hearing procedures, and guidelines, prior to your formal ARB hearing.

Affidavits with evidence for a hearing by telephone conference call, or a hearing by written affidavit, must be notarized and submitted to the ARB before the hearing begins. MCAD will not be able to notarize the affidavit for you.

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