



August 5, 2026

Subject: Action Requested: Resolution Authorizing EPCAD Representation in the Property Value Study Process

Dear Superintendent and Board Chair:

The El Paso Central Appraisal District (EPCAD) requests that your school board pass a resolution to allow EPCAD to act if the State Comptroller's Property Value Study (PVS) places the school district outside of the confidence level.

This resolution will grant EPCAD the authority to act only if necessary to defend EPCAD's values in your district. Please submit the resolution no later than **October 1, 2026**. Your resolution will then be included on the EPCAD Board's **November 19, 2026**, meeting agenda.

Attached is a copy of Rule 9.4302 and a sample resolution.

If you have any questions, please contact Mr. Rick Medina, Director of Administrative Services, at 915-780-2083, or you may contact me at 915-780-2088.

Thank you,

Dinah L. Kilgore
Executive Director/Chief Appraiser

Texas Administrative code Title 34, Part 1, Chapter 9,
Subchapter L.

Rule 9.4302

Paragraph (e) (2) A chief appraiser or other employee of an appraisal district that appraises property for a school district protesting the comptroller's property value study findings may not be designated as the agent for the protesting school district unless:

(A) the governing body of the appraisal district authorizes the chief appraiser or other employee of the appraisal district to act as agent for the protesting school district;

(B) the governing body of the protesting school district authorizes the chief appraiser or other employee of the appraisal district to act as agent for the school district; and

(C) the superintendent of the protesting school district signs the petition representing that the chief appraiser or other employee of the appraisal district has been properly authorized pursuant to this subchapter and the laws of the State of Texas to act as agent for the school district

Example

WHEREAS, the Texas Comptroller's Office has published preliminary findings of taxable value for _____ ISD for tax year _____; and

WHEREAS, _____ ISD desires to protest such preliminary value findings pursuant to Texas Government Code §§ 403.303 and 34 Texas Administrative Code §§ 9.4301-9.4317; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF _____ ISD THAT:

1. The El Paso Central Appraisal District is hereby designated as _____ ISD's agent for all property tax matters related to protesting the Texas Comptroller's preliminary findings of taxable value for tax year _____.
2. The Superintendent of _____ ISD is authorized to submit all documents and forms necessary to evidence such designation, as required by law.

This Resolution was adopted upon a motion made by Trustee _____, seconded by Trustee _____, and approved by a vote of _____ in favor and _____ opposed on this _____ day of _____, 202__.

Board President/Chairperson

Board Secretary