




Canutillo Independent School District

Street Address: 7965 Arcraft Rd.
El Paso, TX 79932

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Canutillo, TX 79835

(915) 877-7425
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TO: Board of Trustees
Annette Brigham, Interim Superintendent

FROM: Martha Aguirre, Executive Director 

DATE: March 1, 2013

SUBJECT: Petition Challenging Appraisal Records – Quarries in District

As requested, a petition to challenge the appraisal records for the quarries within the district boundaries has been prepared and will be submitted to the Appraisal District for evaluation. Legal counsel has provided points that must be considered:

1. Taxing unit challenges are limited. Taxing units cannot dispute the appraised value placed on a particular property for review; but, they may challenge the following:
 - The level of appraisal of any category of property or geographical area in the district (but not the appraised value of a single parcel of property);
 - Exclusion of property from the appraisal records for the unit or the district;
 - A grant in whole or in part of a partial exemption;
 - A determination that land qualifies for special appraisals; and
 - Failure to identify a taxing unit in which a property is taxable.
2. For example, a taxing unit may believe that the chief appraiser has appraised single-family residences (as a category) in the appraisal district below market value. In a challenge hearing, the unit attempts to prove it by presenting relevant evidence. If a taxing unit's evidence shows a group of properties is undervalued, the ARB should direct the chief appraiser to reappraise the property within the category or within the specified territory. The ARB can also direct the chief appraiser to make corrections to the appraisal records that are necessary to make them conform to the requirements of law.
3. Once the challenge is filed, the ARB (Appraisal Review Board) will notify us of a date for the hearing. We will be required to prove that land designated as a "quarry" is not properly valued. This is going to take some preparation, time and expense. We might even want to use an expert.

Due to the points noted above, it is important for the Board to be aware of the process and the expense that will be incurred. The deadline to file a petition protesting the

appraisal records is March 12th. Mr. Blanco suggested that we file the challenge and, if the Board decides not to pursue it, the petition can be withdrawn.

The actual Petition Challenging Appraisal Records form is attached for your review.

If you have additional questions or concerns, I may be contacted at (915) 877-7425.



Petition Challenging Appraisal Records

Property Tax
Form 50-215

Case No. _____

This petition is brought before the Appraisal Review Board of El Paso

County, Texas to challenge the appraisal records for tax year 2013 Taxing unit Canutillo Independent School District

Address Canutillo Independent School District
7965 Artcraft Rd, El Paso, TX 79932
PO Box 100 Canutillo, TX 79835

Taxing unit challenges the following with respect to the property, category of property or geographical area described below:

- the level of appraisals of any category of property in the district or in any geographical area in the district, but not the appraised value of a single taxpayer's property;
- an exclusion of property from the appraisal records;
- a grant in whole or in part of a partial exemption;
- a determination that land qualifies for appraisal as provided by Subchapter C, D, E, or H, Chapter 23 Property Tax Code; or
- failure to identify the taxing unit as one in which a particular property is taxable.

Describe the property, category of property or geographical area involved in this challenge.
Any and all land designated as a site for a quarry to include sand, rock, gravel or other natural resources.

Briefly explain why the challenge is necessary.
The method applied to appraise land designated as a quarry fails to properly account for the value of the land, equipment and use of the property.

Name _____ Title _____ Taxing Unit Name _____

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