

SUGGESTED TYPES OF DOCUMENTATION TO SUPPORT VALUATION CHANGES

Residential and Commercial Real Property

- Sales of comparable properties
- Settlement statement of “arms length” purchase price (Land, Building, Both)
- Construction costs (Contract with builder)
- Independent fee appraisal (Complete copy)
- Pictures of problems
- Appraisal District records that indicate inequities
- Income and Expense Information

Business Personal Properties

- List of assets (Certified by CPA or accountant)
- Bill of Sale
- Balance sheet or income statement
- Equipment maintenance records
- Consigned inventory declaration
- Leased equipment declaration

Documents submitted as evidence should leave no doubt that they are an accurate reflection of the books and records of the company or individual.

All evidence should be in provable form (source document or copy of a source document), and sworn to be true and correct.

You and the appraisal district are required to exchange evidence at or before your hearing. Please be aware that the Appraisal Review Board must retain a copy of all submitted evidence for public record.

You should bring twelve copies of your evidence to your hearing so that each Appraisal Review Board member and the appraisal district representative will receive one. Materials preserved on an electronic device are welcome, however, it is suggested that this information also be provided in hard copy form in order to meet the requirement for ARB evidence retention.

If you have any questions, please feel free to contact our office at 903-238-8823.