

# PARKER CAD: APPRAISAL REVIEW BOARD MODEL HEARING PROCEDURES

## I. ARB Membership [Tax Code Section 5.103 (b)(16), (15), and (12)]

1. **Administration of ARB Appointments** – ARB members are not provided any statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an ARB member is contacted by an individual regarding requesting an appointment to the ARB, the member shall direct the individual to the person designated to receive applications or requests for appointment for the ARB. *The Parker CAD ARB is composed of 15 members, appointed by the Board of Directors, and is independent of the Parker Appraisal District. The ARB is the judicial part of the property tax system with no involvement in the operation of the appraisal district. They are appointed to resolve protests filed by property owners within the appraisal district boundaries. They are mandated by state law to begin hearings in May and substantially conclude them by July 20<sup>th</sup>.*
2. **Conflicts of Interest** – Each ARB member is responsible for ensuring that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or restricts or prohibits the ARB member’s participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chairman in addition to any other individual or entity as may be provided by law. The chairman shall ensure prompt notification of reported conflicts of interest to the appropriate individuals. If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member may not participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, an affidavit must be filed with the secretary of the ARB. The affidavit must be filed as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, no affidavit must be filed; however, the ARB member must recuse himself or herself immediately from the hearing and report the conflict to the chairman or secretary of the ARB. ARB members must remember that while Local Government Code Chapter 171 addresses matters of “substantial interest,” Tax Code Section 41.69 applies to any protest in which an ARB member is interested (i.e. there is no requirement under Tax Code 41.69 that the interest be substantial). Therefore, while a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code 41.69 may still prohibit participation. If an ARB member has a question as to whether or not he or she has a conflict of interest that might prohibit his or her involvement, the member shall immediately contact the ARB chairman to address the matter. In the recusal process, the ARB member not only may not vote on the matter that is the subject of the protest, but also may not hear or deliberate on the protest.
3. **Ex Parte and Other Prohibited Communications** – ARB members shall not engage in prohibited ex parte or other communications. If an ARB member is approached by one or more individuals that appear to be engaging or attempting to engage in a prohibited communication, the ARB member shall immediately remove himself or herself from the conversation.

## II. ARB Duties [Tax Code Section 5.103(b) (1), (5), and (6)]

1. **Statutory Duties of an ARB** – Each ARB member is responsible for ensuring that he or she understands the statutory duties of the ARB and shall comply with all statutory requirements in performing statutory duties as a member of the ARB.
2. **Notices Required under the Property Tax Code** – Each ARB member is responsible for obtaining and maintaining familiarity with notices required under the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member shall promptly notify the ARB chairman. The ARB chairman shall investigate each such report and take appropriate action to correct all verified problems. *In accordance with Texas law, a property owner may protest any of the nine issues listed below, in writing, each year, before the Appraisal Review Board (ARB). The written protest must be filed on or before **May 15<sup>th</sup>** or not later than the 30<sup>th</sup> day after the date a notice was mailed to the property owner. The nine issues to protest are: 1) determination of appraised value of the owner’s property; 2) unequal appraisal of the owner’s property; 3) inclusion of the owner’s property on the appraisal records; 4) denial of a total or partial exemption; 5) denial of agricultural, open-space or timber valuation; 6) identification of the taxing units in which the property is taxable; 7) determination of ownership of the property; 8) determination that a change of use of land has occurred as it relates to agricultural, open-space or timber valuation; 9) any other action of the Chief Appraiser, appraisal district or Appraisal Review Board that adversely affects the property owner. If you protest for any of the above reasons, you will be sent a hearing notification which schedules your hearing at least 15 days in advance. You may waive your right to 15 days notice and may be scheduled for an earlier hearing if time is available. The ARB will not accept protest filings by facsimile or e-mail. Many protests can be resolved in an informal meeting with an appraisal district appraiser, provided the property owner supplies documentation to support his/her claim. Contact information for the appraisal divisions can be found on your value notice or at [www.parkercad.org](http://www.parkercad.org)*
3. **Determination of Good Cause under Tax Code Section 41.44(b)** – “Good cause” for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests should be carefully considered and standards in making determinations of good cause under Tax Code Section 41.44(b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

## III. ARB Hearings (formal hearings, nor informal meetings between property owners and appraisal district staff)

### [Tax Code Section 5.103(b)(3), (4), (7), and (14)]

1. **Scheduling Hearings Generally** – The ARB shall schedule a hearing when a timely notice of protest is filed and, in doing so, may be provided with clerical assistance by the appraisal district.
2. **Scheduling Hearings for Property Owners not Represented by Agents** – Pursuant to Tax Code Section 41.66(i), hearings filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.

3. **Scheduling Hearings for Multiple Accounts** – If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled on the same day by the ARB. The request must meet all requirements of Tax Code 41.66(j), including the required statement in boldface type: “request for same-day protest hearings.” No more than one such request may be filed in the same tax year by a property owner or a designated agent. Also pursuant to Tax Code Section 41.66(j), the ARB may schedule hearings on protests concerning more than 20 properties filed by the same property owner or designated agent and may use different panels to conduct the hearings based on the ARB’s customary scheduling. The ARB may follow the practices customarily used in the scheduling of hearings under 41.66(j).
  4. **ARB Panel Assignments** – If an ARB sits in panels as authorized by Tax Code Section 41.45(d), protests shall be assigned randomly, except that the ARB, with or without clerical assistance from the staff of the appraisal district, may consider the type of property or the protest grounds in order to assign the protest to a panel with members who have particular expertise. Once a protest is scheduled to be heard by a specific panel, it shall not be reassigned to another panel without the consent of the property owner or a designated agent. If the ARB has cause to reassign a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB is required to postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), “[a] change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel.”
  5. **Postponements Under Tax Code Section 41.45(e)** – A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made before the date of the hearing. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman’s representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman’s representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought. In addition and without limit as to the number of postponements, the ARB shall postpone a hearing if the property owner or his/her designated agent at any time shows good cause, as defined in Tax Code Section 41.45(e-2). The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, and ARB panel, or the ARB chairman. If the hearing for which a postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman’s representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman’s representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.
  6. **Postponements Under Tax Code Section 41.45(e-1)** – A property owner or a person designated by the property owner as the owner’s agent to represent the owner at the hearing who fails to appear at the hearing is entitled to a new hearing if the property owner or the owner’s agent files, not later than the fourth day after the date the hearing occurred, a written statement, with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.
  7. **Postponements Under Tax Code Section 41.45 (g)** – The ARB must postpone a hearing to a later date if:
    - The owner of the property or the owner’s agent is also scheduled to appear at a hearing of a protest filed with the ARB of another appraisal district;
    - The hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB;
    - The notice of hearing delivered to the property owner or the owner’s agent by the other ARB bears
    - The property owner or the owner’s agent includes with the request for a postponement a copy of the notice of hearing delivered to the property owner or the owner’s agent by the other ARB.
  8. **Postponements Under Tax Code Section 41.66(h)** – The ARB shall postpone a hearing (one time only) if the property owner requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. Only the property owner may request postponement for this reason. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.
  9. **Postponement Under Tax Code Section 41.66(i)** – Hearings on protests filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.
  10. **Postponements Under Tax Code Section 41.66(k)** – If a protest is scheduled to be heard by a particular panel, the protest may not be reassigned to another panel without the consent of the property owner or designated agent. If the ARB has cause to reassign a protest to another panel, a property owner or designated agent may agree to reassignment of the protest or may request that the hearing on the protest be postponed. The ARB shall postpone the hearing on that request. A change of members of a panel because of a conflict of interest, illness, or inability to continue participating in hearings for the remainder of the day does not constitute reassignment of a protest to another panel. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.
- IV. Conduct of ARB Hearings (formal hearings, not informal meetings between property owners and appraisal district staff)**  
**[Tax Code Section 5.103(b)(2), (9), and (10)]**
1. **Conducting Hearings Open to the Public** – For most protest hearings, the hearings should be conducted in the following order  
 (A typical hearing should last approximately 15 minutes):

This introductory statement should be read at the beginning of each hearing:

"We are the appraisal review [board or panel] that will be hearing your protest today. We do not work for the appraisal district. We are appointed to perform an independent review of your protest. We are the appraisal review [board or panel] that will be hearing your protest today. We do not work for the appraisal district. We are appointed to perform an independent review of your protest. You may complete a survey regarding your experience today [provide instructions on how to fill out the survey]. The survey is voluntary. You also have the right to appeal our decision. Appeal information will be provided to you with our determination. The ARB or ARB panel does not have to read the statement above if the owner or agent has previously appeared before the ARB or any ARB panel for the ARB for that county that same day.

- a. Commence the hearing and announce the assigned protest number, property location and owner, and other identifying information.
- b. Announce that, in accordance with Tax Code Section 41.45(h), all written material that has not been provided must be provided.
- c. State that the ARB members who are considering the protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- d. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Ask if any testifying witness holds a license or certificate from the Texas Appraiser Licensing and Certification Board and if the witness is appearing in that capacity.
- f. Inform the witnesses that all testimony must be given under oath and swear-in all witnesses who plan to testify.
- g. Unless both parties agree, the property owner (or agent, as applicable) shall present his/her case first.
- h. If the property owner or agent presents his/her case first, he/she shall present evidence (documents and/or testimony). If witnesses are present, the property owner or agent may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated. **You must bring an original and 3 copies of all evidence presented to the ARB for consideration (Two copies of photographic evidence is sufficient for presentation as long as it can remain part of the permanent public record).**
- i. Next, the appraisal district representative may cross-examine the property owner, the agent, or the representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative shall present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative may examine the witnesses as part of the presentation of evidence. At the end of the presentation, an opinion of value (if applicable) for the property must be stated.
- k. Then, the property owner or agent may cross-examine the appraisal district representative and/or witnesses.
- l. Members of the ARB shall not be examined or cross-examined by parties.
- m. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party may then offer rebuttal evidence.
- o. The party presenting its case first shall make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second shall make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chairman shall state that the hearing is closed.
- r. The ARB or panel shall deliberate orally. No notes, text messages, or other form of communication are permitted.
- s. The ARB or panel chairman shall ask for a separate motion for each matter that was subject of the protest hearing. The motion should include the exact value or issue to be determined. A vote shall be taken and recorded by a designated appraisal district staff person or member of the ARB assigned for this purpose. Separate motions and determinations must be made for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).
- t. Thank the parties for their participation and announce the determination(s) of the ARB and that an order determining protest will be sent by certified mail.

If computer screens are used by ARB members during ARB hearing for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen). The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing. For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting hearings above, but may make exceptions for the type of hearing. Records for each ARB proceeding must be kept according to Tax Code Section 41.68 and Comptroller Rule 9.803. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

## 2. Conducting Hearings by Telephone Conference Call

A property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. To appear at a hearing by telephone conference call, a property owner must notify the ARB by written request not later than the **10<sup>th</sup>** day before the date of the hearing. To offer evidence or argument at a hearing conducted by telephone conference call, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted by telephone conference call to another person the owner invites to participate in the hearing.

### ***Procedures for Telephone Hearings***

- a. A property owner wishing to appear for a hearing by telephone conference call must notify Parker ARB in writing on the original protest form or by written notice filed with the board not later than the **10<sup>th</sup>** day before the date of the hearing. Faxes, electronic mail or other methods of electronic delivery are not sufficient and will not be considered. If sent first-class mail, the mailing address is: Parker Appraisal Review Board • 1108 Santa Fe Dr • Weatherford, TX 76086

If hand delivered or sent by common or contract carrier, the address is: Parker Appraisal Review Board • 1108 Santa Fe Dr • Weatherford, TX • 76086. Property owners are encouraged to use a method that provides proof of delivery. To help facilitate accurate processing **ATTENTION- Telephone Hearing Request** should be prominently displayed on the outside of the envelope.

- b. A property owner must provide any evidence in the form of an affidavit filed with the Parker ARB. To help facilitate accurate processing, please provide affidavit **5 days** before the date of the hearing. An Affidavit must be received before the hearing. Faxes, electronic mail or other methods, of electronic delivery are not sufficient and will not be considered. If sent first-class mail, the mailing address is: Parker Appraisal Review Board • 1108 Santa Fe Dr • Fort Weatherford, Texas • 76086. If hand delivered or sent by common or contract carrier, the address is: Parker Appraisal Review Board • 1108 Santa Fe Dr • Weatherford, Texas • 76086  
Property owners are encouraged to use a method that provides proof of delivery. To help facilitate accurate processing **ATTENTION-Telephone Hearing Affidavit** should be prominently displayed on the outside of the envelope.
- c. The property owner should call (817-341-8403) approximately five minutes before the hearing is scheduled to start. If the property owner does not call shortly before the scheduled hearing time, the panel will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the panel will dismiss the protest for failure to appear. When the owner's call is answered, the owner should be prepared to give:
- The owner's name
  - The account number(s) and case number(s) identifying the protest(s)
  - The telephone number at which the owner can be reached
- d. If a panel is not available to hold the hearing right away, the ARB member or staff member answering the call will advise the property owner that the owner may be placed on hold or explain that the ARB will call the owner back when a panel is available. The owner is responsible for keeping the line clear and answering promptly when the ARB calls. If the ARB cannot reach the owner, the owner will forfeit the opportunity to participate in the hearing by telephone. The panel will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the panel will make a recommendation with the information, evidence and testimony available within the hearing.
- e. If a property owner has had to wait more than two hours from the time scheduled for his/her hearing and the hearing has not begun, the owner may terminate the call if he/she is on hold. The owner should promptly call (817-341-8403) and state that he/she is exercising the right to request a postponement of the hearing.
- f. The property owner is responsible for ensuring a clear connection from his/her end of the connection:
- The property owner should use a land-line telephone or, if the owner uses a cell phone, he/she should call from a safe and secure location with a strong, reliable connection to a cellular network. A property owner using a VOIP telephone should ensure that the Internet connection is fast enough to provide clear transmission of sound without buffering.
  - The owner should separate himself/herself from background noises like televisions and barking dogs, noises that might interfere with the panel's ability to hear and understand the owner.
  - If a call is dropped or if the property owner's speech is garbled or unintelligible, the ARB panel may terminate the call and will make two attempts to connect with the property owner again. During an attempt to establish a reconnection, the hearing will continue but no evidence, argument or discussion will take place. If a connection cannot be reestablished within five minutes, the panel will proceed with the hearing and owner will have no further opportunity to participate in the hearing by telephone. The panel will conduct the hearing(s) via appearance by affidavit or if no affidavit has been submitted, the panel will make a recommendation with the information, evidence and testimony available within the hearing.
- g. If the property owner provides documents, photographs tables or other items with his/her affidavit, those items should be clearly labeled and easy to follow.
- h. A property owner may not offer evidence by telephone. Evidence includes facts and opinions. The owner may comment on evidence that is presented through an affidavit or by the Appraisal District.
- i. The property owner is responsible for providing access to another person that the owner invites to participate in the hearing.
- j. If the panel determines that the property owner has wholly or partially forfeited the right to participate in a hearing by telephone, the panel will proceed to hear or dismiss the protest without the participation or further participation of the property owner. The panel's decision will not be changed even if the property owner successfully contacts the ARB by telephone at a later time.
3. Conducting Hearings Closed to the Public – A joint motion by the chief appraiser and the property owner is required to request that the hearing be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest. The ARB or panel chairman shall convene the hearing as an open meeting and then announce that the meeting will be closed to the public as permitted by Tax Code Sections 41.66(d) and (d-1). Only the parties to the protest, their witnesses, and the ARB members are permitted to stay in the hearing room. The same order of proceedings as for hearings open to the public should be followed. The secretary of the ARB is responsible for ensuring that a separate tape recording or written summary of testimony is kept for the closed meeting in accordance with the provisions of Comptroller Rule 9.803 generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27 and shall be marked as "confidential" and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel shall confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law. After deliberation, the ARB shall reconvene in an open meeting and vote or take final action on the protest deliberated in the closed meeting. There must be no mention of the proprietary or confidential information during the open meeting.
4. Right to Examine and Cross-Examine Witnesses or Other Parties – Tax Code Section 41.66(b) states that "each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing." The ARB may not prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for witness examination and cross-examination. To the extent possible, the parties should be advised in advance of any time limitations the ARB has determined to impose regarding the presentation of evidence.
5. Party's right to Appear by an Agent – The ARB shall accept and consider a motion or protest filed by an agent if an agency authorization is filed at or before the hearing on the motion or protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB may not require a person to designate an agent to represent the person in a property tax matter other than as provided by Tax Code Section 1.111.
- V. Evidence Consideration [Tax Code Section 5.103(8), (11), and (13)]**
1. A Party's Right to Offer Evidence and Argument – The ARB may not prohibit a party's right to offer evidence and argument. However, the ARB may enforce time limits and dictate the order of ARB hearings. To the extent possible, the parties should be advised in advance of any time limitations the

- ARB has determined to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.
- 2. **Prohibition of Consideration of Information Not Provided at the ARB Hearing** – In a protest hearing, the ARB will not consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for any appraisal district record (i.e., appraisal roll history, appraisal cards) to be considered by the ARB, it must be presented as evidence by or on behalf of a party (e.g. chief appraiser, appraisal district representative, property owner, agent, or witness) at the protest hearing.
- 3. **Exclusion of Evidence Required by Tax Code Section 41.67(d)** – If it is established during a protest hearing that information was previously requested under Tax Code Section 41.461 by the protesting party and that information was not made available to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used as evidence in the hearing. The ARB shall make a determination to exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not made available at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party. *Property is generally appraised as of January 1, and changes that occur after January 1 are not relevant. A property owner has the right to appear for a hearing by filing an affidavit with the ARB instead of coming in person or sending an agent. An affidavit must: identify the property owner by name and address; state the account number and description of the property; state the date and time of the hearing; and state whether the property owner plans to attend the hearing in person. A form for an affidavit (Form No. 50-283) is available from the appraisal district. An affidavit must be received by the ARB prior to the scheduled time for the hearing. Originals or copies of any evidence presented at a hearing must be left for the inclusion in the ARB's records. Each party must also provide copies of its evidence to the other party. Evidence shown on an electronic device (CD-ROM, memory cards, PCs, iPads, video recorders, projectors, cell phones) or presented in any other form will not be considered unless the required copies are provided. Written copies from electronic medium of all evidence or information submitted at the hearing must be presented for public record.*
- 4. **Guideline for Protests/Standards of Documentation** - The ARB has adopted Standards of Documentation which outline the types of evidence and information that are most effective. These Standards of Documentation are used by the ARB and the district appraisers. These guidelines are available from the ARB and will help a property owner present a more effective case to either the appraisal district or the ARB. Additionally, the ARB requests that each protesting property owner consider the following suggestions, which will assist the ARB's efforts to conduct fair and efficient hearings and make correct decisions. Prepare a simple, but well-organized, presentation by writing down key facts and figures in logical order. The ARB must make a decision on your protest based on the evidence presented at the hearing. Bring the original of each document you want the Board to consider to the hearing. The original copy may be retained by the ARB for its official records. If your protest is well supported by factual data, your chances for remedy are greater since the ARB can quickly and easily understand your arguments. The most persuasive evidence you can present is documented physical evidence including: appraisals, sales contracts, certified copies of closing statements, plats, photographs showing unusual deterioration, 3<sup>rd</sup> party estimates of repairs, and other documents concerning the physical condition and value of the property. Comparable sales for value protests should have occurred near January 1 of the year in question and include such information as square footage, lot/land size, type of construction, age of the property, and sales from areas/subdivisions similar in characteristics. If your property is leased, income and expense statements, profit and loss statements and rent rolls are relevant. If the property is business personal property, documents such as CPA statements, audits, balance sheets, IRS returns (Form 1040, Schedule C; Form 4562), inventory records, receipts, invoices, and leases pertaining to the property and rendition forms are required sources of evidence. A property owner who protests on the grounds that the appraisal of the owner's property is unequal compared to the appraisals of other properties should be prepared to address one or more of the following issues: 1) whether the appraisal ratio of the property is greater than the median level of appraisal of a reasonable and representative sample of other properties in the appraisal district; 2) whether the appraisal ratio of the property is greater than the median level of appraisal of a sample of properties in the appraisal district consisting of a reasonable number of other properties similarly situated to, or of the same general kind of character as that property; or 3) whether the appraised value of the property is greater than the median appraised value of a reasonable number of comparable properties appropriately adjusted. Be direct, concise, and honest. Stress facts with evidence that support your protest.

#### **VI. Other Issues [Tax Code Section 5.103(17)]**

- 1. **Compliance with the Law, Integrity, and Impartiality** – Members of the ARB shall comply with the law and should act at all times in a manner that promotes public confidence in the integrity and impartiality of the ARB.
- 2. **Patience and Courtesy** – ARB members must be patient, dignified, and courteous to parties appearing before the ARB.
- 3. **Bias or Prejudice** – Members of the ARB shall perform their ARB duties without bias or prejudice.
- 4. **Confidential Information** – Members of the ARB shall not disclose or use for any purpose unrelated to ARB duties confidential information acquired in the performance of ARB duties.
- 5. **Evidence exchange and retention and audiovisual equipment requirements**  
 Before or immediately after a ARB hearing begins, each party shall provide the other with a copy of the evidence the party intends to offer at the hearing. The parties may exchange evidence in paper or electronic form. If any paper evidence has not been scanned for inclusion in the hearing record, it will be scanned before the conclusion of the hearing. The ARB is required to retain copies of all evidence.
  - a) ARB **will not accept** evidence on cell phones, tablet computers, laptop computers, cameras, floppy discs, SD memory cards or any other type device not listed in Item a) above.
  - b) Electronic evidence must be submitted in the following file types: PDF, Microsoft Office (Word/Excel/PowerPoint); or image types: JPEG, PNG, TIFF.
  - c) Parker Appraisal District may use audiovisual equipment at a hearing, including a Microsoft Windows 7 OS computer compatible with the file types listed in Item c) above and multiple monitors, keyboard and mouse. Audiovisual equipment of the same general type, kind, and character is available for use by a property owner who requests the use of the equipment when checking in for a hearing. It will not be connected to the internet.

A property owner may bring his/her own audiovisual equipment for use at a hearing. The owner is responsible for setting the equipment up and operating it. Due to liability concerns, neither PCAD nor ARB can provide technical assistance for personal devices.

e) Property owners may not access PCAD's computer network, Internet connection or any of PCAD's technology or equipment other than that made available and described in these procedures.

**\*If you are unable to attend the hearing, the law allows you to submit your evidence in the form of a sworn affidavit. An affidavit must be signed under oath before a Notary Public or other person authorized to administer oaths. The affidavit must state whether or not you intend to appear at the hearing and must be submitted to the ARB before it begins the hearing on the protest. If you state, you intend to appear at the hearing, in the affidavit, the ARB may consider the affidavit only if you do not appear at the hearing in person. For more information see current Texas Property Tax Code, §41.45 and Comptroller's form 50-283, available at our office or online at:**

**<https://comptroller.texas.gov/forms/50-283.pdf>. Affidavits and evidence should be submitted in an original and three copies along with two copies of photographs as related in the second paragraph of the VALUABLE INFORMATION THAT MAY HELP YOU WITH YOUR HEARING information sheet. Affidavits can be delivered in person, by mail or common or contract carrier. If delivered in person, common or contract carrier, deliver to: ARB•1108 Santa Fe Dr•Weatherford, Texas•76086. If delivered by mail, deliver to: ARB•1108 Santa Fe Dr•Weatherford, Texas•76086. To help facilitate accurate processing **ATTENTION-ARB HEARING AFFIDAVIT** should be prominently displayed on the outside of the envelope. Affidavits may not be accepted via fax or email.**

**\*\* A property owner may have another person appear at the hearing as the owner's agent, but the ARB needs to know the person is properly authorized. In most instances, a property owner must designate an agent in writing using the Comptroller's form 50-162. Formats other than form 50-162 are generally not acceptable authorization. Forms are available at our office or online at <https://comptroller.texas.gov/forms/50-162.pdf>. The form must be signed by the owner and must be filed at or before the hearing. This is particularly true when an agent is a professional tax consultant, a property owner's spouse or other person not shown as an owner on the property's deed. If the agent is an owner or authorized employee of the property owner's business or the owner's attorney licensed to practice in Texas, the ARB may accept other evidence of the agent's authority. Failure to provide authorization at the time of the hearing may result in the dismissal of the case.**

**\*\*\*Sec. 41.45(e) of the Texas Property Tax Code, states: "(e) On request made to the appraisal review board before the date of the hearing, a property owner who has not designated an agent under Section 1.111 to represent the owner at the hearing is entitled to one postponement of the hearing to a later date without showing cause. In addition and without limitation as to the number of postponements, the board shall postpone the hearing to a later date if the property owner or the owner's agent at any time shows good cause for the postponement or if the chief appraiser consents to the postponement. The hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought unless the date and time of the hearing as postponed are agreed to by the chairman of the appraisal review board or the chairman's representative, the property owner, and the chief appraiser. A request by a property owner for a postponement under this subsection may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the appraisal review board, a panel of the board, or the chairman of the board. The chairman or the chairman's representative may take action on a postponement under this subsection without the necessity of action by the full board if the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the board. The granting by the appraisal review board, the chairman, or the chairman's representative of a postponement under this subsection does not require the delivery of additional written notice to the property owner."**

Texas Property Tax Code is available at <https://comptroller.texas.gov/taxes/property-tax/docs/96-297-17.pdf>