



# **TOM GREEN COUNTY APPRAISAL REVIEW BOARD HEARING PROCEDURES**

## **I. Appraisal Review Board (ARB) Membership**

**[Tax Code Section 5.103(b)(12), (15), and (16)]**

### **1. Administration of ARB Appointments**

ARB members have no statutory role in the process for the administration of applications or requests for appointment of membership to the ARB. If an ARB member is contacted by an individual requesting an appointment to the ARB, the member must direct the individual to the Taxpayer Liaison Officer (TLO) for an application and information. The TLO will then turn in the application to the local administrative district judge who is responsible for appointing the members of the ARB.

### **2. Conflicts of Interest**

Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that 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 chair in addition to any other individual or entity as required by law. The chair must 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 cannot participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the affidavit 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, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary.

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 has interest (i.e. Tax Code Section 41.69 does not require the interest to be substantial). While a conflict of interest under Local Government Code Chapter 171 may not prohibit an ARB member from participation in a protest, Tax Code Section 41.69 may still prohibit participation. If an ARB member has a question as to whether he or she has a conflict of interest that might prohibit his or her involvement, the member must immediately contact the ARB chair to address the matter.

In the recusal process, the ARB member cannot hear the protest, deliberate on the protest or vote on the matter that is the subject of the protest.

### **3. Ex Parte and Other Prohibited Communications**

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in a prohibited communication, the ARB member must 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 must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member.

The ARB can review property value protests, total and partial exemption applications, applications for productivity valuation, ownership, and situs questions. The ARB cannot hear matters concerning tax rates, the amount of taxes due, and the ability to pay taxes or the manner tax monies are spent. ARB members have no responsibility or control over the appraisal district operations or its budget.

### **2. Notices Required under the Property Tax Code**

Each ARB member must obtain and maintain familiarity with notices required under the Property Tax Code. If an ARB member believes that any required notice is not being provided or does not meet the requirements of applicable law, the ARB member must promptly notify the ARB chair. The ARB chair must investigate each report and take appropriate action to correct all verified problems.

### **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 must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in a manner that properly respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

Circumstances that the ARB has recognized as good cause for postponements include the following:

- a. being on active military duty;
- b. being in the hospital; or under doctor’s care during the protest hearing period;
- c. a death in the immediate family;
- d. being on judicial or legislative service or in a pending court hearing; or
- e. other matters of good cause as determined by the ARB.

The ARB must be notified of a request for postponement prior to the scheduled hearing date. The property owner should submit written documentation to verify the request. For good cause hearings, documentation must be received prior to the ARB approval of the appraisal records.

## **III. ARB Formal Hearings**

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

### **1. Scheduling Hearings Generally**

The ARB must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district provides an ARB Coordinator for clerical assistance. The ARB coordinator will schedule hearings and notify the owner/agent in writing of the time, date, and place of the hearing.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to protest before the ARB the appraised value of the property if the property owner does not file a protest relating to the property. Under Tax Code Section 41.413, the lessee can designate another person to act as an agent with the same authority and limitations as an agent designated under Tax Code Section 1.111. Designated agents have the same authority and are subject to the same limitations as agents designated by property owners.

### **2. Scheduling Hearings for Property Owners, Agents and Qualifying Lessees**

Pursuant to Tax Code Section 41.66(i), the ARB must schedule hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, the property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

### **3. Scheduling Hearings for Multiple Accounts**

If requested by a property owner or the designated agent, the ARB must schedule consecutive hearings on the same day on protests concerning up to 20 designated properties. The request must meet all requirements of Tax Code Section 41.66(j), including the required statement in boldfaced type: "request for same-day protest hearings." A property owner or designated agent can file more than one such request in the same tax year. The ARB may follow the practices customarily used in the scheduling of hearings under Section 41.66(j).

### **4. ARB Panel Assignments [Tax Code Section 41.45 (b-4) and 41.45(d)]**

A property owner may request a Single-member panel to conduct the protest hearing. The Single-member will make a recommendation to the ARB. If the ARB does not accept the recommendations made by the Single-member, the ARB as a quorum, will determine the protest based off the evidence and recording from the Single-member hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission.

### **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. The property owner must request the postponement before the hearing date in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief

appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the property owner or the designated agent shows good cause, as defined in Tax Code Section 41.45(e-2). The property owner or designated agent must request the postponement in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone the hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The chief appraiser must request the postponement in writing, including by facsimile, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the postponed hearing is rescheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative can act on the postponement request without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the property owner and the chief appraiser, the ARB cannot postpone a hearing to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

#### **6. Postponements Under Tax Code Section 41.45(e-1)**

A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent file, 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.

The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

#### **7. Postponements Under Tax Code Section 41.45(g)**

The ARB must postpone a hearing to a later date if:

- a. the property owner or the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district;
- b. the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB;
- c. the hearing notice delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the hearing notice delivered by this ARB or, if the postmark date is identical, the property owner or agent has not requested a postponement of the other hearing; and

d. the property owner or the owner's agent includes with the postponement request a copy of the hearing notice 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 must postpone a hearing (one time only) if the property owner or the designated agent requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

#### **9. Postponements Under Tax Code Section 41.66(i)**

The ARB must schedule protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 for a specific time and date. The ARB can schedule more than one protest hearing at the same time and date; however, a property owner or agent can request to postpone a hearing if it is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time. The postponement request must contain the mailing address and email address of the person requesting the postponement. The ARB must respond in writing or by email to the postponement request not later than the 7th day after the date of receipt of the request.

### **IV. Conduct of ARB Formal Hearings**

#### **[Tax Code Section 5.103(b)(2), (9), and (10)]**

##### **1. Conducting Hearings Open to the Public**

This introductory statement must read at the beginning of each hearing:

We are the appraisal review board that will hear your protest today. We are not employees of the appraisal district. We are appointed to perform an independent review of your protest. You can complete a survey regarding your experience today. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.

The ARB does not have to read the statement above if the owner or agent has previously appeared before the ARB for that county that same day.

ARB members participating in the hearing must sign an affidavit stating that they have not communicated with any other person regarding the hearing.

The ARB will attempt to keep hearings to a 15-minute time limit. The ARB shall allow the parties equal time periods in which to offer their evidence and arguments.

**Bring 7 copies (3 copies for a Single-member ARB hearing) of any documentation you wish to present at your ARB formal hearing. Please be aware that all documentation submitted in evidence will become a permanent part of the hearing record. (including photos, maps, etc.)**

ARBs should conduct most protest hearings in the following order:

- a. Chair will commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.

- b. Chair will announce that, in accordance with Tax Code Section 41.45(h), the parties must provide all written and electronic material that has not been provided.
- c. Chair will 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. Chair welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- e. Chair will 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. Chair will inform witnesses that all testimony is under oath and swear-in all witnesses who plan to testify.
- g. Chair will ask the property owner or agent to decide if he/she wishes to present his/her evidence and argument before or after the appraisal district.
- h. If the property owner or agent presents his/her case first, he/she will present evidence (documents and/or testimony). If witnesses are present, the property owner or agent can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the property owner or agent must state an opinion of the property's value (if applicable).
- i. Next, the appraisal district representative may cross-examine the property owner, the agent or representative and/or witnesses.
- j. If the property owner or agent presented his/her case first, the appraisal district representative will present evidence (documents and/or testimony) next. If witnesses are present, the appraisal district representative can examine the witnesses as part of the presentation of evidence. At the end of the presentation, the appraisal district representative must state an opinion of the property's value (if applicable).
- k. Then, the property owner or agent can cross-examine the appraisal district representative and/or witnesses.
- l. The parties cannot examine or cross-examine the ARB members.
- m. The party presenting its case first can offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- n. The other party can then offer rebuttal evidence.
- o. The party presenting its case first must make its closing argument and state the ARB determination being sought.
- p. The party presenting its case second must make its closing argument and state the ARB determination being sought.
- q. The ARB or panel chair must state that the hearing is closed.

r. The ARB must deliberate orally. No notes, text messages, or other forms of written communication are permitted.

s. The ARB must ask for a separate motion on each matter that is the subject of the protest hearing. The motion should include the exact value or issue protested. The ARB must take a vote and a designated appraisal district staff person or ARB member must record it. The parties must make separate motions and the ARB must make separate determinations for each protested issue. ARB Single-member must make a recommendation on each motion submitted under protest; however, the ARB will ultimately accept the Single-member determination or make its own determination on the protest.

t. Chair will thank the parties for their participation and announce the ARB determination(s) and that an order determining the protest along with a copy of the affidavit signed by the ARB members will be sent by certified mail (and email if requested).

If the ARB members use computer screens during ARB hearings for reviewing evidence and other information, the ARB will make computer screens 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 ARB provide the property owner or agent with a separate screen).

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office will provide equipment of the same general type, kind and character for the use of the property owner or agent during the hearing. See section VI, Other Issues, for more information regarding audiovisual equipment requirements.

The property owner or agent and the appraisal district representative are prohibited from debating each other. The parties must direct all communications 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.

Tax Code Section 41.68 and Comptroller Rule 9.803 require that the ARB keep records for each ARB proceeding. This includes the ARB retaining evidence offered or submitted by the parties as required by Tax Code Section 41.45 and Comptroller Rules 9.803 and 9.805. The ARB secretary is responsible for ensuring proper record keeping, maintenance and retention.

## **2. Conducting Hearings by Telephone or Videoconference Call**

Tax Code Section 41.45(n) allows a property owner initiating a protest to offer evidence or argument by affidavit without physically being present. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10<sup>th</sup> day before the date of the hearing if the property intends to appear remotely. To offer evidence or argument at a hearing conducted remotely, 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 remotely to another person the owner invites to participate in the hearing.

Tax Code Section 41.45(b-2) requires the ARB to provide the telephone number for conducting the teleconference call or the URL address for conducting the videoconference. The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to the protest in attendance to hear and see the property owner's argument.

### **3. Conducting Hearings Closed to the Public [Tax Code Section 41.66(d), (d-1)]**

The chief appraiser and the property owner must file a joint motion to request that a closed hearing due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

The ARB or panel chair must convene the hearing as an open meeting and then announce the closed meeting as permitted by Tax Code Section 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 ARB must follow the same order of proceedings as for hearings open to the public.

The ARB secretary must keep a separate tape recording or written summary of testimony for the closed meeting in accordance with 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. The ARB must mark as "confidential" and maintain it as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel must confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The ARB members must maintain the confidentiality of the information and disclose only as provided by law.

After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. The ARB and parties cannot 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 cannot 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 ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

### **5. Party's Right to Appear by an Agent**

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property can file a protest if the property owner does not and to designate, under Tax Code Section 41.413, another person to act as his/her agent with the same authority and limitations as an agent designated under Tax Code Section 1.111.

## **V. Evidence Considerations**

### **[Tax Code Section 5.103(8), (11), and (13)]**

#### **1. A Party's Right to Offer Evidence and Argument**



The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends 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 [Tax Code Section 41.66(e)]**

In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards), one of the parties must present it as evidence (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), (e)**

If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing. The ARB must 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 delivered at least 14 days before the hearing; and
- 2) the information sought to be excluded as evidence was previously requested by the protesting party.

Tax Code Section 41.67(e) prohibits the chief appraiser from offering evidence at a hearing in support of a modification or denial of an exemption or application unless:

- 1) the chief appraiser provided the reasoning for the modification or denial to the property owner in writing no later than the 14th day before the hearing date; and
- 2) evidence establishes that the additional reason was not known by the chief appraiser at the time the chief appraiser delivered the original notice of modification or denial.

**VI. Other Issues**

**[Tax Code Section 5.103(17)]**

**1. Compliance with the Law, Integrity, and Impartiality**

ARB members must comply with the law and always act 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**

**ARB members must perform their ARB duties without bias or prejudice.**

### **4. Confidential Information**

**ARB members must not disclose or use confidential information acquired in the performance of ARB duties for any purpose unrelated to ARB duties.**

### **5. Required Contents That Vary By ARB**

**ARB model hearing procedures must comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses:**

- the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device;**
- how to retain the evidence as part of the ARB's hearing record; and**
- the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent.**

**This section of the ARB's hearing procedures must address each item required in Comptroller Rule 9.805.**

**TOM GREEN COUNTY  
APPRAISAL REVIEW BOARD  
RULE PROCEDURES FOR HEARINGS**  
revised 5/29/2012

**GENERAL INFORMATION**

The Appraisal Review Board (ARB) performs a judicial function in the property tax system. Is a separate body from the appraisal district and serves a different function. The ARB hears and resolves property owner disputes over appraisal matters. The ARB has final responsibility to decide all such matters. In doing so, it must follow the Texas Property Tax Code and other applicable laws and rules.

The Tax Code requires that in deciding these issues, all taxable property be appraised at market value unless an exemption applies, and also that all such property must be treated fairly and equally in comparison with others. The Property Tax Code also authorizes the ARB to adopt procedures for hearings it conducts.

The *Tom Green County Appraisal Review Board* has adopted the following procedures in order to assist it in carrying out its duties and responsibilities.

**HEARING PROCEDURES**

Protest hearings shall be informal to the greatest extent possible. Hearings are open to the public, except when an executive session is permitted by law. A copy of these *Hearing Procedures* shall be posted in a prominent place in the meeting room in which the hearing is held. An employee of the appraisal district will be designated as the "Secretary of the Appraisal Review Board". This designated district employee shall schedule ARB hearings and provide notices of hearings in accordance with Chapter 41 and other applicable sections of the Property Tax Code.

**PROPERTY OWNER PROTESTS**

- Upon receipt of a **NOTICE OF PROTEST** from a property owner/agent, stamped received and dated by the appraisal district, a hearing will be scheduled. At least 15 days before a hearing on a protest, the chief appraiser shall notify the property owner/agent of the date, time and place of the ARB hearing. A property owner may agree to an ARB hearing before the 15 days notice by signing a Waiver of 15 Days Notice. Each protest will be given a cause number. Along with the Notice of Hearing, the property owner will receive copies of these Procedures, and "*Taxpayers' Rights, Remedies and Responsibilities*" published by the Texas State Comptroller, Property Tax Division. The Chief Appraiser shall inform the property owner or the agent of the owner that they may inspect and may obtain a copy of the data, schedules, formulas, and all other information the chief appraiser plans to introduce at the hearing. A charge for the copies should reflect legal copying fees, not to exceed fifteen dollars (\$15.00) for each residence and twenty-five dollars (\$25.00) for other types of property. A copy of the ARB Hearing Procedures will also be included with the Notice of Hearing. Failure to comply with the scheduled ARB hearing date and time may result in a one-time postponement of the hearing if the protesting party or the Chief Appraiser requests additional time to prepare for the hearing.
- Either the protesting party or the Chief Appraiser may request a scheduled hearing be postponed. A property owner who is not represented by a tax consultant is entitled to a one-time postponement upon request. The request must be made before the scheduled hearing. Also, whether or not the owner is represented by a tax consultant, the ARB must postpone the hearing if the owner or the owner's agent shows good cause. Good cause is defined as a death in the immediate family, or any matter deemed appropriate by the ARB, to be determined on a case by case basis. The hearing may not be postponed to a date less than five (5) or more than fifteen (15) days after the scheduled date of the original hearing unless the date and time, as postponed, are agreed to by the ARB, the property owner, and the Chief Appraiser. The postponement does not require delivery of additional written notice to the property owner.
- Between the time a protest is filed and the time a determination is made by the ARB, Pursuant to Section 41.66(f), Texas Property Tax Code, no person shall communicate with any member of the Appraisal Review Board concerning the evidence, argument, facts, merits, or other matters related to the protest, or the property that is subject to the protest, except during the ARB hearing. The property that is subject to the protest may be used as a comparable property or a sample of properties in other ARB hearings. At the beginning of a hearing on a protest, each member of the appraisal review board hearing the protest must sign an affidavit stating that the board member has not communicated with another person concerning any matters related to an owner's protest. If a board member has communicated with another person, the member must be recused from the proceeding and may not hear, deliberate on, or vote on the determination of the protest. If a quorum of members remain after the ineligible ARB member is recused, this member will not be replaced and the protest will be heard and determined. If a majority of the members have communicated with anyone concerning the protest, the hearing will be postponed to allow temporary members to be appointed by the Appraisal District Board of Directors for the limited purpose of hearing the protest.
- The Chairperson shall preside over all hearings of the Appraisal Review Board. In the absence of the Chairperson, the Vice-Chairperson shall preside over the hearings. In the absence of the Chairperson and Vice-Chairperson, the Secretary shall preside over the hearings. The presiding ARB member may vote or make motions in any matter before the ARB.
- Appointments will be scheduled as determined by the number of protests received by the appraisal district. The Secretary of the ARB shall schedule all protests for ARB hearings. The protests shall be heard in the order scheduled. The ARB shall make a record of all the hearing in compliance with the Texas Property Tax Code. The chief appraiser or his representative shall appear at each protest hearing on behalf of the Appraisal District. If the owner or authorized agent does not appear for the scheduled hearing, the presiding officer of the ARB will announce that the protest is dismissed with no further action. This announcement will be noted for record in the minutes. A follow-up letter is sent to the protesting party advising them of this action. If an owner/agent files a request for a new hearing within four days of failing to appear and show good cause as defined above, the ARB will grant a new hearing.

## **ORDER OF PROCEEDINGS**

- Roll call to record members present, and the date, name and correct mailing address of property owner/agent.
- A description of the property subject to the protest will be stated for the record, along with the cause number.
- The Affidavit of Sworn Testimony will be administered by the Chairperson.
- The Affidavit of compliance with Tax Code Section 41.66 (f) will be administered
- The presiding officer will state: ***"By law you have the right to have 15 days notice to prepare for this hearing. Have you had this time period to prepare and are you ready for your hearing?"*** The property owner/agent may waive the 15 days notice to a hearing by signing a Waiver form.
- The protesting party will be advised of the rules that will be followed:
  1. Property owner/agent will present testimony and evidence.
  2. The Chief Appraiser or appraisal district representative will present testimony and evidence.
  3. Rebuttal by the property owner/agent.
  4. Rebuttal by the appraisal district.
  5. Determination of the protest by the ARB.
  6. The owner/agent will be advised that the *Order Determining Protest* will be delivered by United States Postal Service certified mail.
- The property owner/agent will be allowed to present witnesses, documentary evidence and related arguments. The appraisal district representative and/or ARB may cross-examine the parties or witnesses for a reasonable time as determined by the presiding officer.
- The appraisal district representative will be entitled to present witnesses, documentary evidence and related arguments. The owner/agent and the ARB may cross-examine these witnesses or parties for a reasonable time as determined by the presiding officer.
- Each protest will be allowed approximately fifteen (15) minutes.
- All Cross-examination shall be informal with all questions concerning procedure determined by the presiding officer. Questions will be limited to matters relevant to the protest.
- Any remaining time may be used for rebuttal, questions by the ARB or closing arguments.
- At the conclusion of the hearing, the ARB shall make its final determination on the protest by vote, recorded by the Secretary. The ARB may take the matter under advisement for further deliberation, and/or may allow receipt of additional evidence. If the protest is taken under advisement, deliberation by the ARB shall occur in an open meeting of the Board. If the ARB should determine a postponement of the hearing is required, the ARB shall schedule a hearing at a later date and time, which shall not be less than five (5) or more than fifteen (15) days after the original hearing date, unless mutually agreed to by all parties. Upon conclusion of a hearing, the ARB shall not accept any additional evidence or argument from any party. At the time the final determination is made in an open meeting of the Board, the ARB shall deliver an *Order Determining Protest* to the owner/agent by certified mail, return receipt requested, as soon as possible.

## **HEARING RECORDS**

Hearing records shall contain the following:

- Names of the ARB members present and the date of hearing.
- Name and residence and/or mailing address of the protesting party and/or agent.
- Legal Description of the subject property.
- Summary of the nature of the protest.
- Summary of the taxpayers' testimony or his/her authorized representative.
- Summary of the chief appraiser's or district representative's testimony.
- Any documentation or physical evidence admitted for consideration by the ARB.
- The name and address of any witness(s).
- The description of any formal motion made and any ruling thereon.
- The final order of the ARB or a reference to the written order number.
- The date of the final order and the date order is deposited in the mail.

## **TAXING UNIT CHALLENGES**

A challenge by a taxing unit shall be heard in the same manner and pursuant to the same rules of procedure as a protest from a property owner, with the following exceptions:

- The Secretary of the ARB shall deliver to the presiding officer of the governing body of each taxing unit entitled to appear at a challenge hearing, written notice of the date, time, and place of the hearing, not later than the tenth (10<sup>th</sup>) day before the date of the hearing
- If a challenge petition concerns fewer than five (5) properties, the owners of the property shall be allowed to appear and offer evidence and argument at the hearing on the challenge petition.
- The provisions of the Property Tax Code Section 41.66 (f) and (g) do not apply to hearings on challenge petitions.
- Documents and records are not inadmissible before the ARB merely because the offering party failed to produce them for inspection to the opposing party prior to the hearing.

## **LOCAL POLICIES**

The Appraisal Review Board conducts its hearings in accordance with the Open Meetings Act, the Open Records Act, Local Government Codes and the Texas Property Tax Code. Hearing schedules are determined by the number of parcels to be considered during a protest hearing. The taxpayer or his agent should make arrangements to meet with the appraisal staff to determine whether or not the issue(s) concerning the protested property can be resolved before a protest hearing is scheduled.