

**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(es).
- 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 (10th) 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.