



**TOM GREEN COUNTY**  
**APPRAISAL REVIEW BOARD HEARING PROCEDURES**  
REVISED MAY 1, 2024

## **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 most properties be appraised at market value, but there are exceptions, like ag land and properties with capped values, 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.

The ARB is required to retain all evidence presented at this hearing. All evidence presented to the ARB must be on paper or an electronic device.

**(such as: CD, USB flash drive, or thumb drive) that will be kept by the ARB.**

DO NOT bring evidence on a smart phone or device.

**The ARB must keep all the evidence.**

## **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 "ARB Coordinator ". 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 Review Board 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. 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 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. A good cause request postponement can be made any time before the hearing even on the day of the hearing. 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 ARB Coordinator 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. 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**

- a. Commence the hearing and announce the assigned protest number, property location, property owner and other identifying information.
- b. 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. 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 witnesses that they must give all testimony under oath and swear-in all witnesses who plan to testify.
- g. Ask the property owner 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 or panel must deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel chairman must ask for a separate motion for each matter that was 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 (i.e., excessive appraisal and unequal appraisal must have separate ARB motions and determinations).  
Single-member panels must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination, make its own determination on the protest, or refer the matter for rehearing to a single-member panel composed of someone who did not hear the original protest.  
Special panels appointed in certain counties must make a recommendation on each motion submitted under protest, however, the ARB will ultimately accept the panel's determination or refer the matter for rehearing to a another special panel composed of members who did not hear the original protest. If ARB does not have at least three other special panel members available, the ARB may make the determination.
- t. Thank the parties for their participation and announce the ARB determination(s) and that an order determining protest will be sent by certified mail or email in counties with populations greater than 120,000 where property owners can submit a written request for email delivery of the notice of determination. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

## **HEARING RECORDS**

Hearing records shall contain the following:

- Names of the ARB members present and the date of hearing.
- 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.
- Name and residence and/or mailing address of the protesting party and/or agent.
- 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.

## **LOCAL POLICIES**

The Appraisal Review Board conducts 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.