

ECTOR COUNTY APPRAISAL REVIEW BOARD

MODEL HEARING PROCEDURES and RULES

Adopted & Effective June 8, 2020

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.

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 chair in addition to any other individual or entity as may be provided by law. The chair 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 chair 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 Section 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 Section 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 chair to address the matter.

In the recusal process, the ARB member may not 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 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 chair. The ARB chair shall investigate each such 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 should be carefully considered. Additionally, 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 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.

III. ARB Hearings (formal hearings, not 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 or their designated agents 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 the designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled to be held consecutively on the same day by the ARB. 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." 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 Section 41.66(j).

4. ARB Panel Assignments

The Ector County Appraisal Review Board does not sit in panels [TPTC Section 41.45(d)].

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 chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair'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 chair or the chair'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, 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, an ARB panel, or the ARB chair. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chair or the chair'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 chair or the chair'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, the ARB shall postpone a hearing if the chief appraiser consents to the postponement. 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 chair. 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 chair'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 chair or the chair'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:

- (1) The owner of the property or the owner's agent is also scheduled to appear at a hearing on a protest filed with the ARB of another appraisal district;
- (2) The hearing before the other ARB is scheduled to occur on the same date as the hearing set by this ARB;
- (3) The notice of hearing delivered to the property owner or the owner's agent by the other ARB bears an earlier postmark than the notice of hearing delivered by this ARB or, if the date of the postmark is identical, the property owner or agent has not requested a postponement of the other hearing; and
- (4) 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 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. Only the property owner may request a 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. Postponements under Tax Code Section 41.66(i)

Hearings on protests filed by property owners or their designated agents 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

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

We are the appraisal review board 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. It can be completed on the computer in the public area downstairs using the survey link. 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.

For most protest hearings, the hearing should be conducted in the following order:

- 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 and electronic 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 witnesses that all testimony must be given 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 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.
- 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 chair shall state that the hearing is closed.
- r. The ARB or panel shall deliberate orally. No notes, text messages, or other forms of written communication are permitted.
- s. The ARB or panel chairman shall 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 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. Provide the property owner or

their agent documents indicating that the members of the board hearing their protest signed the required affidavit.

If computer screens are used by ARB members during ARB hearings 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).

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office must 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. 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. 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 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 10th 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.

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 chair 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 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.

A person leasing property who is contractually obligated to reimburse the property owner for taxes imposed on the property is entitled to 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 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 the information was not delivered to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used or offered in any form 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 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.

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 an 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. The ARB will accept evidence on USB flash drive or 120mm compact discs. Any device will be scanned before it may be used, and any device containing a virus or malware may not be used.

- b. The 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.
- c. Electronic evidence must be submitted in the following file types: PDF; Microsoft Office (Word/Excel/PowerPoint); or image types: JPEG; PNG; TIFF.
- d. The Ector County Appraisal District may use audiovisual equipment at a hearing, including a computer compatible with the file types listed in Item c. above. 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. 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. Neither the Ector CAD nor the ARB can provide technical assistance.
- e. Property owners may not access the Ector CAD's computer network, internet connection, nor any of the Ector CAD's technology or equipment other than that made available and described in these procedures.

ECTOR COUNTY APPRAISAL REVIEW BOARD

SUPPLEMENTAL PROCEDURES and RULES Adopted& Effective June 8, 2020

OFFICERS

1.0 The officers of the Appraisal Review Board are the Chairperson, the Vice-Chairperson, and the Secretary.

1.1 The Chairperson, Vice-Chairperson and Secretary shall be appointed by the Local Administrative Judge as prescribed by law [TPTC Section 6.42(a)].

1.2 The Chairperson will preside over the meetings of the board and perform such other responsibilities as these rules require.

1.3 The Secretary shall be responsible for overseeing the keeping of minutes for all board meetings, for overseeing the keeping of all records of the board, for determining that all notices by the board are sent, and for receiving and recording all notices of appeal filed by property owner(s) who appeal decisions of the board. The Secretary of the board shall be responsible for compliance with the notice provisions of the Open Meetings Act. The Secretary may delegate any of the above responsibilities to members of the appraisal staff provided by the Chief Appraiser for that purpose. The Secretary will preside at meetings when the Chairperson and Vice-Chairperson are absent. The Secretary will perform such other responsibilities as these rules and the law require.

1.4 The Vice-Chairperson will perform the duties of the Chairperson in the absence of the Chairperson and assist the Chairperson in the performance of his duties at the Chairperson's request.

MEETINGS

2.0 Robert's Rules of Order will govern the conduct of all meetings of the board other than hearings. Where Robert's Rules are in conflict with the rules of this board, the rules of the board will govern. The person chairing the board may vote or make motions on any matter.

2.1 The board will meet within ten (10) days after the date the Chief Appraiser submits the appraisal records to the board to examine the records. The Board will meet at any time at the call of the Chairperson [TPTC Section 6.42 (b)]. A majority of the board may call a meeting of the board at any time.

2.2 The meetings of the board will be conducted in compliance with the Open Meetings Act, Chapter 551 of the Texas Government Code.

2.3 The board will keep minutes of its meetings other than hearings. The minutes will constitute the record of meetings of the board. Minutes of the protest hearings shall be kept with each protest case file.

2.4 The Chairperson shall schedule hearings by the board. The Chairperson may delegate this responsibility to schedule hearings by the board to members of the appraisal staff provided by the Chief Appraiser for that purpose.

2.5 The Chairperson shall schedule a hearing during other than normal business hours or on a weekend upon written request by any party if the board determines there is good cause and the special schedule is necessary to provide reasonable access to the board.

2.6 Before the 10th day after the end of each calendar quarter, the Appraisal Review Board shall meet to receive and review written reports of changes made under this subsection that decrease the tax liability of the property owner [TPTC Section 25.25(b)]. The board will also review properties still under protest, late filed protests, and motions to correct the appraisal roll. Hearings will be scheduled the first Wednesday in July, October, January, and April with the full board in attendance.

QUORUM

3.0 A majority of the Appraisal Review Board constitutes a quorum [TPTC Section 6.42 (a)].

HEARINGS

4.0 The Chairperson shall preside over all hearings of the board. The Chairperson may vote or make motions in any matter before the board. Properties scheduled for hearing will use the case number and/or the geo account number to identify the case during the proceedings of the board. The geo account number shall be the key identifying number for a property. Each property protested will be scheduled for an individual hearing, however several properties may be consolidated if the parties and the ARB agree.

4.01 On the filing of a notice as required by Section 41.44, the appraisal review board shall schedule a hearing on the protest. If more than one protest is filed relating to the same property, the appraisal review board shall schedule a single hearing on all timely filed protests relating to the property. A hearing for a property that is owned in undivided or fractional interests, including separate interests in a mineral in place, shall be scheduled to provide for participation by all owners who have timely filed a protest [TPTC Section 41.45(a)].

Order of the Hearings

4.1 For most protest hearings, the order of the hearings shall be as prescribed in the Ector County Appraisal District's Model Hearing Procedures and Rules Section IV, Pages 5 through 8.

The board may alter or revise its hearing procedures in accordance with an agreement of the parties or as may be necessary and appropriate to ensure that a hearing is expeditious and fair to the parties.

4.11 If the board should determine that further evidence is required in order to make a decision at any hearing, the board may recess the hearing and reconvene at a subsequent date and time. The board shall, prior to adjournment, announce to the parties that the hearing will be reconvened at a specified date and time. No additional notice to any party shall be required to reconvene a recessed hearing at the date and time announced.

Testimony and Examination of Witnesses

4.2 The board may exclude irrelevant testimony and may instruct a witness to confine his testimony to matters relevant to the issues before the board. The board shall permit the cross-examination of witnesses or parties by the representative of the opposing party when requested to do so. The board shall limit such cross-examination to matters that are relevant to the subject of the hearing and shall not permit questions that are abusive or personal. All cross-examination must be completed within the time limits for the hearing.

4.21 Any cross examination must be civil and relevant to the issues before the board.

4.22 Any party wishing to submit a copy of a document must request that the board rule that the copy is admissible. The board may admit the copy into evidence only where the board determines that the original document is not readily available [TPTC Section 41.67 (b)].

4.23 For all documents to be offered as evidence, four copies are required (one for each ARB member and one for the adverse party). Any information presented in electronic format must contain evidence pertinent to the hearing. At least one printed copy of electronic evidence and/or photographs must still be provided for inclusion in the ARB's records.

Ruling by the Board

4.3 Any party may request a ruling by the board. Such requests may include, but are not restricted to the following: Requests to examine witnesses, requests to cross-examine witnesses, request to admit evidence in written form, requests to limit a witness' testimony to relevant matters, requests for official notice of certain facts and requests for continuance of a hearing. Any member of the board hearing the case may request rulings of the board.

4.31 A formal motion is not required to request a ruling by the board, although a request may be made as a motion. Any request for ruling must clearly state the matter upon which the board is asked to rule.

4.32 If the district and property owner agree to a value during the hearing, the board shall issue an "Order Determining Protest." The Order is appealable in the same manner as any other Order issued by the board under this section [TPTC Section 41.47(f)].

Official Notice

4.4 Any party to a hearing or any member of the board hearing the case may request that the board take official notice of any facts that may be considered by a court of law. The board will rule on any request for official notice.

4.41 When the board has chosen to take official notice of any fact, the board must afford any party the opportunity to contest the facts officially noticed. The party contesting official notice may present argument and evidence to show why the board should not take notice of the matter requested.

Issuance of Subpoenas

4.5 The board, on its own motion or at the request of a party to a protest, may subpoena witnesses, books, records, or other documents. To issue a subpoena, the board must conduct a hearing to determine that good cause exists for the issuance of the subpoena. The board may

subpoena witnesses, books, records, or other documents of the appraisal district or of the property owner who is a party to the protest [TPTC Sections 22.27 & 41.61].

4.51 A party to a hearing of the board must make a request for subpoena in writing [TPTC Section 41.61 (b)].

4.52 The board shall issue a subpoena requested by a party if the requesting party shows good cause for issuing the subpoena and deposits with the board a sum the board determines is necessary to pay the estimated cost of service and compensation of the person to whom the subpoena is directed. [TPTC Section 41.61 (b) (2)]

4.53 The board shall approve the amount of compensation for each person to whom a subpoena is directed. Each person to whom a subpoena is directed must present a written claim to the board for the amount of compensation to which he is entitled.

4.54 Persons to whom a subpoena is directed are entitled to the following compensation:

1. The reasonable costs of producing any documents subpoenaed as approved by the board.
2. Mileage of fifteen (15) cents a mile for going to and returning from the place of the hearings.
3. A fee of \$10 per day for each whole or partial day that the individual is necessarily present at the hearings.

Special Provisions Governing Hearings of and Determination of Taxing Unit Challenges

4.6 The board will conduct all hearings on challenges by taxing units. The board shall conduct the hearing on the challenge using the applicable rules regarding the procedures for hearings.

4.61 The board must hear a challenge if the taxing unit initiating the challenge timely files a challenge petition pursuant to TPTC Section 41.04.

4.62 The determination of a challenge by a taxing unit must be made by written order of the board. [TPTC Section 41.07] The board may make its determination at the conclusion of the hearing or at a subsequent meeting for which the decision is posted as an agenda item.

4.63 Any taxing unit in which the property is taxable is entitled to appear and offer evidence or argument at the challenge hearing.

Special Provisions Governing Hearings of and Determination of Taxpayer Protests and Motions to Correct the Appraisal Roll

4.7 The board may establish time limits based on the complexity of each hearing, and that are reasonable and flexible. The board may waive the time limit at its discretion. The board will ordinarily give each side a total of 5 minutes for its evidence, arguments, and cross examination. The Chairperson may extend the hearing time limits.

4.71 When a property owner files a notice of protest after the legal deadline, but before the date the board approves the appraisal records, the board will make a determination as to whether the property owner had good cause for his failure to file the notice on time. The board may make the determination of good cause based upon the property owner's written explanation or may schedule a hearing. The board will make the formal "good cause" determination before any other testimony or evidence is presented.

4.72 A property owner may appear by affidavit instead of appearing personally or by agent. An affidavit must be considered by the board only if: (1) it contains statements that the evidence or argument presented in the affidavit is true and correct; (2) it is attested before an officer authorized to administer oaths (such as a notary or judge); (3) it is submitted to the board before it begins the hearing on the protest [TPTC Section 41.45 (b)].

4.73 The determination of a property owner protest or motion to correct the appraisal roll will be made by written order of the board [TPTC Section 41.47]. The board may make its determination at the conclusion of a hearing or at a subsequent meeting. The board will issue an Order in compliance with TPTC Section 41.47.

4.74 If a property owner fails to appear in person, by authorized agent or representative, or by affidavit at the scheduled hearing, the protest will not be heard or determined, but will be dismissed for failure to appear.

RECORDS OF PROCEEDINGS

5.1 The board shall keep a minutes record of its proceedings for all meetings.

5.2 Records of hearings are public records, with the exception of certain records related to closed hearings under TPTC Section 41.66(d-1). They are available under terms and conditions set out in the Public Information Act (Chapter 552 of the Texas Government Code).

Posting

6.0 The ARB shall announce all proceedings, to include meetings and hearings, to the public at least 72 hours before the meeting takes place.

6.1 Because these meetings of the ARB are subject to the Texas Open Meetings Act, the carrying of handguns in the meeting room during scheduled ARB meetings and hearings, open or concealed, is prohibited by Section 46.035 of the Texas Penal Code.

Review

7.0 The ARB will review its' current Rules and Procedures at its' 1st ARB Meeting of the year each January.

TELEPHONE CONFERENCE CALL HEARINGS

8.0 Procedures for telephone conference call hearings are described in the document titled ***"Information Regarding Your Appraisal Review Board Telephone Hearing"***, mailed to the protestor with the ***Notice of Protest Hearing by Telephone Conference Call*** appointment letter.

These 2020 Hearing Procedures were discussed in open session and adopted on June 8, 2020 by the 2020 Appraisal Review Board members present.

Members:

Diane Lee
Nathen Bieber
Randy Wison