



FAYETTE COUNTY APPRAISAL REVIEW BOARD RULES OF PROCEDURE 2022 Policies & Procedures Manual

Due to the COVID-19 pandemic, in an effort to minimize community outbreaks and reduce workplace exposures to ARB members and those attending ARB hearings, the Fayette County Appraisal Review Board's Policies and Procedures Manual may be modified as necessary to comply with guidance provided by public health organizations and local and national officials.

**FAYETTE COUNTY APPRAISAL REVIEW BOARD
RULES OF PROCEDURE**

INTRODUCTION

Rules Governing the Amendment of Policies

The Fayette Appraisal Review Board (ARB) has adopted the following policies and procedures for its operations, which may be amended or repealed as follows:

A notice of the date and time of the meeting at which amendment(s) or repeal(s) will be voted upon together, with the complete text of the proposed change, is either given or mailed to each current ARB member no later than ten days in advance of such meeting.

The Texas Open Meetings Act agenda for the meeting at which amendments or repeals are to be voted upon will include notice of "vote on amendments or repeals of the ARB's policies and procedures" or substantially equivalent notice of the nature of the action proposed.

Adoption or repeal of an amendment will be by two-thirds vote of the members present and voting.

Related Regulatory Requirements

At a minimum these policies and procedures are subject to the following laws, rules, and guidelines:

The Texas Property Tax Code that must be referred to as the "Code".

Other statutes and codes applicable to the ARB, including but not limited to the Texas Open Meetings Act and the Texas Open Records Act.

The Comptroller of the Public Accounts of the State of Texas that must be referred to as "Comptroller". Rules adopted by the Comptroller under the authority of the Code may apply to the ARB and, if applicable, are binding on the ARB.

The Appraisal Review Board Manual and the Continuing Education Course for Appraisal Review Board Members Manual that are published by the Comptroller.

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.

OFFICERS

- 1.00 The officers of the appraisal review board are the Chairperson, the Vice-chairperson, and the Secretary. [TEX. PROP. TAX CODE, Sec 6.42(a)]
- 1.01 The Chairperson and Secretary will be selected by Fayette County Appraisal District Board of Directors by a majority vote of those present and voting at a regular scheduled board meeting in the beginning of each calendar year. The election of the Vice-chairperson will be held at the first scheduled meeting of the ARB for which "election of officer" appears as an agenda item.
- 1.02 The Chairperson will preside over the meetings of the board and perform such other responsibilities as these rules require. The Chairperson is responsible for scheduling hearings as outlined in rule 3.01.
- 1.03 The Vice-Chairperson will preside at meetings when the Chairperson is absent.
- 1.04 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 directing that all notices by the board are sent, and for receiving and recording all notices of protest and challenge petitions. 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 as these rules and the law require.

ARB MEMBERSHIP

- 2.00 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 to a taxpayer protest. An ARB member must promptly report any

conflict of interest to the ARB chairman in addition to any other individual or entity as may be provided by law. The chairman shall ensure prompt notification of reported conflicts of interest to the appropriated 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 immediately from the hearing and report the conflict to the chairman or secretary of the ARB.

ARB members must remember that while Local Government Code Chapter 171 addresses matter 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 chairman to address the matter.

In the recusal process, the ARB member not only may not vote on the matter that is the subject of the protest, but also may not hear or deliberate on the protest.

- 2.01 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.

ARB DUTIES

- 3.00 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.
- 3.01 Each ARB member is responsible for obtaining and maintaining familiarity with notices required under the Property Tax Code. If an ARB member has reason to believe that any notice that is required by law to be provided by the ARB is not being provided or does not meet the requirements of applicable law, the ARB member shall promptly notify the ARB chairman. The ARB chairman shall investigate each such report and take appropriate action to correct all verified problems.
- 3.02 "Good cause" for filing late protests is not defined in Tax Code Section 41.44(b). However, for the purposes of section 41.44(b), "good cause" is shown when the property owner or the owner's agent, as the case may be, is prevented from timely filing by some event beyond the immediate control of the property owner or the owner's agent and which was unforeseeable. Mere forgetfulness, neglect or other pressing work does not excuse a failure to timely file a notice of protest. Claims of good cause for late-filed protest should be carefully considered and standards in making determination of good cause under Tax Code Section 41.44 (b) should be uniformly applied. The ARB should give due consideration to good cause claims in such a manner that properly respects the rights of property owners while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.
- 3.03 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.
- 3.04 ARB members must be patient, dignified, and courteous to parties appearing before the ARB.
- 3.05 Members of the ARB shall perform their ARB duties without bias or prejudice.
- 3.06 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.

MEETINGS

- 4.00 Robert's Rules of Order, as identified by the Chairperson, 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.
- 4.01 The board will meet within 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. [TEX. PROP. TAX CODE, Sec. 6.42(B)]. The majority of the board may call a subsequent meeting at any meeting of the board.

HEARINGS

- 5.00 The ARB shall schedule a hearing when a timely notice of protest is filed. The hearings of the board are open to the public [TEX. PROP. TAX CODE, Sec. 41.66(d)]. The chief appraiser or his authorized designee shall be present at all proceedings to represent the appraisal district provided that:

On joint motion by the chief appraiser and the property owner a hearing may be closed due to intent to disclose proprietary or confidential information that will assist the ARB in determining the protest.

- 5.01 The Chairperson is responsible for scheduling challenge and protest hearings. The Chairperson may delegate this responsibility to schedule hearings by the board to the recording secretary or designated appraisal district employee.
- 5.02 The Chairperson shall preside over all hearings of the board. All cases scheduled for hearing will be assigned a cause number to identify the case during the proceedings of the board.
- 5.03 It shall be the policy of the ARB that all cell phones must be turned off or silenced during board meetings and hearings. The chairperson shall announce at the beginning of the meeting that cell phones shall be turned off or silenced. A notice of not allowing cell phones in meetings should be prominently posted at all meetings of the Fayette County Appraisal Review Board.

- 5.04 It shall be the policy of the ARB that pursuant to Section 30.06, Penal Code (TRESPASS BY LICENSE HOLDER WITH A CONCEALED HANDGUN) and Section 30.07, Penal Code (TRESPASS BY LICENSE HOLDER WITH AN OPENLY CARRIED HANDGUN), the ARB prohibits concealed handguns and openly carried handguns in those areas where a meeting or hearing subject to the Open Meetings Act is being conducted.

Signs identifying the prohibited areas will be duly posted.

- 5.05 At any time, a taxpayer may waive his right to written notice of the hearing or the statutory 15 day waiting period provided by TEX. PROP. TAX CODE, Sec 41.46, or both. Such waiver may be in written form. Any appearance by the taxpayer or his agent before the appraisal review board in which he protests any matter constitutes a waiver of this notice, for all matters. At any time, a taxing unit may waive the right to written notice of the hearing or to the statutory 10 day waiting period provided by TEX. PROP. TAX CODE, Sec. 41.06, or both. Such waiver may be in written form. Any appearance by the taxing unit or its agent before the appraisal review board in which it challenges any matter constitutes a waiver of this notice or waiting period, or both, for all matters.
- 5.06 A property owner initiating a protest is entitled to offer evidence or argument by affidavit without personally appearing. To appear at a hearing by telephone conference call, a property owner **must notify the ARB by written request not later than the 10 the 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. The ARB will accept telephonic protest with the limit of two accounts per Owner/Agent per day, to be scheduled at the discretion of the ARB.

ORDER OF THE PROCEEDINGS

- 6.00 The order of the proceedings shall be as follows:
- 6.01 For Conducting Hearings Open to the Public

The Chairman Shall

- a. Commence the hearing and announce the assigned protest number, property location and owner, and other identifying information.
- b. 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. At the end of the hearing, you may complete a survey regarding your experience today. The survey is available on the computer located in the hall of the Appraisal District Office or at [surveymonkey.com/r/surveyARB](https://www.surveymonkey.com/r/surveyARB). "The survey is voluntary". You also have the right to appeal our decision. Appeal information will be provided to you with our determination.

- c. Announce that, in accordance with Tax Code Section 41.45 (h), all written material that has not been provided must be provided.
- d. State that the ARB members who are considering that protest have not communicated with anyone about the protest and have signed affidavits to that effect.
- e. Welcome the parties and remind them of the content of the hearing procedures, time limits for the hearing, and other relevant matters.
- f. 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.
- g. Inform witnesses that all testimony must be given under oath and swear-in all witnesses who plan to testify.
- h. Unless both parties otherwise agree, the property owner (or agent, as applicable) shall present his/her case first.

The Hearing Procedure is

- i. If the property owner or agents present 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.
- j. Next, the appraisal district representative may cross-examine the property owner, the agent, or representative and/or witnesses.
- k. 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.
- l. Then, the property owner or agent may cross-examine the appraisal district representative and/or witnesses.
- m. Members of the ARB shall not be examined or cross-examined by parties.
- n. The party presenting its case first may offer rebuttal evidence (additional evidence to refute evidence presented by the other party).
- o. The other party may then offer rebuttal evidence.
- p. The party presenting its case first shall make its closing argument and state the ARB determination being sought.
- q. The party presenting its case second shall make its closing argument and state the ARB determination being sought.
- r. The ARB or panel chairman shall state that the hearing is closed.

- s. The ARB or panel shall deliberate orally. No notes, text messages, or other form of communication are permitted.
- t. 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 that purpose. Separate motion and determination must be made for each issue (i.e., excessive appraisal and unequal appraisal must have separate ARB motion and determinations).
- u. Thank the parties for their participation and announce the determination(s) of the ARB and that an order determining protest will be sent by certified mail.

If computer screens are used by ARB members during ARB hearing for reviewing evidence and other information, computer screens also must be available to property owners and agents at the hearings to view the same information that is presented to the ARB members by the appraisal district staff. This requirement is met if the property owner or agent can see all information displayed on at least one computer screen in the hearing location (there is no requirement that the property owner or agent be provided a separate screen).

The property owner or agent and the appraisal district representative are prohibited from debating each other. All communications must be directed to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

For taxing unit challenges, motions to correct appraisal records, protests regarding exemptions, or other matters that may be the subject of ARB hearings, the ARB should follow the order of conducting hearings above but may make exceptions for the type of hearing.

Records for each ARB proceeding must be kept according to Tax Code Section 41.68 and Comptroller Rule 9.803. The secretary of the ARB is responsible for ensuring proper record keeping, maintenance, and retention.

6.02 For conducting hearings closed to the public

The ARB or panel chairman shall convene the hearing as an open meeting and then announce that the meeting will be closed to the public as permitted by Tax Code Sections 41.66(d) and (d-1). Only the parties to the protest, their witnesses, and the ARB members are permitted to stay in the hearing room. The same order of proceedings as for hearings open to the public should be followed.

The secretary of the ARB is responsible for ensuring that a separate tape recording or written summary of testimony is kept for the closed meeting in accordance with the provisions of Comptroller Rule 9.803 generally. The proprietary or confidential evidence presented at the hearing giving rise to the closed hearing is confidential according to Tax Code Section 22.27 and shall be marked as "confidential" and maintained as confidential in the ARB records for proper handling. At the conclusion of the hearing, the ARB panel shall confirm with the parties that all proprietary and confidential information has been appropriately identified by the ARB. The confidentiality of the information must be maintained by the ARB members and disclosed only as provided by law.

After deliberation, the ARB shall reconvene in 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.

For all hearings

6.03 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 in violation of Subsection.

6.04 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.

- 6.05 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.
- 6.06 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 made available to the protesting party at least 14 days before the scheduled or postponed hearing, the requested information not made available may not be used as evidence in the hearing. The ARB shall make a determination to exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that: (1) the information sought to be excluded as evidence was not made available at least 14 days before the hearing; and (2) the information sought to be excluded as evidence was previously requested by the protesting party.
- 6.07 The ARB will make any final determination by vote recorded by the Secretary to the Board at the conclusion of the hearing or the ARB may take the matter under advisement for further deliberation, or to allow receipt of additional evidence. If the protest is taken under advisement each further deliberation by the Board shall occur in an open meeting of the Board. For any final determination if only four voting members are present the presiding member shall abstain from voting. Upon making its final determination, the Order Determining Protest and notice of the issuance of a final order shall be mailed to the owner/agent, certified mail, as soon as practicable. Copies of the Notice and Order shall be furnished to the chief appraiser. The notice of the issuance of a final order shall be made on the form provided by the comptroller that is in use for the current tax year. If taxpayer appeals and its case is pending, except as provided under Tax Code, Section 42.08(d) the property owner must pay taxes in the amount required by the Tax Code, Section 42.08 (b) before the delinquency date.
- 6.08 At the end of a hearing on a protest, the appraisal review board shall provide the property owner or the designated agent of the owner one or more documents indicating that the members of the board hearing the protest signed the affidavit required by Subsection (g).

TESTIMONY AND EXAMINATION OF WITNESSES

- 7.00 Each party to a hearing is entitled to offer evidence, examine or cross examine witnesses and other parties and present arguments on the matters subject to the hearing subject to the following rules.
- 7.01 Evidence presented to the ARB must be relevant, or it will be disregarded. Relevant evidence will have direct meaning to the valuation issues being presented to the ARB. Valuation reductions or other changes must be based on relevant valuation testimony. Personal attacks or comments about prior disputes with appraisers or property owners will not be tolerated. Witnesses are not to be interrupted by other witnesses, and cross examination by one party of another must be specifically requested from and granted by the presiding officer or the ARB. No abusive questions, irrelevant questions, or inappropriate behavior will be tolerated. After both parties have finished presenting evidence, no further question will be accepted from the parties; however, ARB members may continue to ask questions of the parties.
- 7.02 Any board member hearing the case may examine any witness testifying before the board and may question any of the parties appearing before the board.
- 7.03 Testimony by any witness before the board may be in narrative form. The board may permit presentation of evidence by examination of witnesses if requested to do so by either party.
- 7.04 The board may permit cross-examination of a witness by an opposing party when the party has requested the opportunity to cross-examine and when the board determines cross-examination will assist in its deliberations.

RULINGS BY THE BOARD

- 8.00 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, requests to admit evidence in written form, requests to limit a witness's 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.

- 8.01 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.
- 8.02 The board shall act on any request for ruling by majority vote of those present and hearing the case. The board may delegate the responsibility of ruling on requests to the Chairperson conducting a hearing.

ADMISSION OF DOCUMENTARY EVIDENCE

- 9.00 Any party may submit evidence in documentary form by submitting the original copy and six copies of the document to the board.
- 9.01 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. [See TEX. PROP. TAX CODE, Sec. 41.67(b).]

OFFICIAL NOTICE

- 10.00 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 of which a judge may take judicial notice. These facts include matters of general common knowledge or matters easily verifiable by a reliable source. The board will rule on any request for official notice.
- 10.01 When the board has chosen to take official notice of any fact, the board will 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 SUPOENAS

- 11.00 The board on its own motion or at the request of a party may subpoena witnesses or books, records, or other documents. [TEX. PROP. TAX CODE, Sec. 41.61].
- 11.01 A party to a hearing or proceeding of the board must make a request for subpoena in writing. [TEX. PROP. TAX CODE, Sec. 41.61 (b)].
- 11.02 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 costs of service and compensation of the person to whom the subpoena is directed.
- 11.03 When a party requests a subpoena, the board shall determine an amount of deposit reasonably sufficient to insure payment of the costs estimated to accrue for issuance and service of the subpoena and for compensation of the individual to whom it is directed. [TEX. PROP. TAX CODE, Sec. 41.61(b) (2)].
- 11.04 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.
- 11.05 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 will be paid according to the State Mileage Guide per mile for going to and returning from the place of the proceeding.
 3. A fee of \$10 a day for each whole or partial day that the individual is necessarily present at the proceedings.

TAXING UNIT CHALLENGES

- 12.00 The board shall conduct all hearings on challenges using the applicable rules of procedure.
- 12.01 The board must hear a challenge if the taxing unit initiating the challenge files a challenge petition pursuant to TEX. PROP. TAX CODE, Sec. 41.04. The board may hear a challenge when requested by a taxing unit that has not timely filed a petition.
- 12.02 Any taxing unit in which the property is or may be taxable is entitled to appear to offer evidence or argument at the challenge hearing. [See TEX. PROP. TAX CODE, Sec. 41.05(b)].
- 12.03

The determination of a challenge by a taxing unit must be made by written order of the board [See TEX. PROP. TAX CODE, Sec. 41.07]. The board may make its determination at the conclusion of the hearing or at a subsequent meeting.

TAXPAYER PROTESTS

- 13.00 The board shall conduct the hearing on taxpayer protests using the applicable rules of procedure. Each hearing is allotted 15 minutes to present evidence and argument. However, appropriate time will be allowed based on the nature of each protest. The board may waive the allotted time at its discretion.
- 13.01 Pursuant to Tax Code Section 41.66(i), hearings filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by an ARB panel or the full ARB within two hours of the scheduled hearing time, the ARB is required to postpone the hearing, if a postponement is requested by the property owner. The request for postponement must contain the mailing address and email address of the person requesting the postponement. The ARB shall respond in writing or by email to the request for postponement not later than the seventh day after the date of receipt of the request.
- 13.02 If requested by a property owner or a designated agent, hearings on protests concerning up to 20 designated properties shall be scheduled on the same day by the ARB but does not apply for telephonic protest. 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.
- 13.03 A taxpayer who acquires property between Jan 1 and the protest deadline may file a protest in the place of the owner on Jan 1. A taxpayer who acquires property while a protest is pending may apply to the board to continue the protest in the place of the owner who filed the protest.
- 13.04 In order to make efficient use of the time during your ARB hearing, the ARB requests that the owner/agent provide copies of any evidence he or she plans to introduce at the hearing to the appraisal district five days before the ARB hearing. Providing the owner/agent's evidence to the appraisal district five days before the hearing will help to eliminate time spent by appraisal district staff reviewing evidence during the hearings and help the ARB to provide more efficient and timely hearings. **The owner/agent shall provide an original and 6 copies of the evidence it plans on presenting to the ARB. A digital copy will not be accepted in lieu of the original and 6 copies. All evidence submitted to the ARB will be retained and kept in the hearing file (including photographs, maps, etc.)**
- 13.05 Pursuant to Sec 41.71 of the Tax Code, the ARB adopts the following rule regarding evening and weekend hearings: If a property owner is unable to attend any regular hearing time during normal business hours during the week, and if the taxpayer requests an evening hearing in writing, the Secretary shall schedule that taxpayer's hearing for an evening hearing. The ARB will choose one or more evenings during each hearing season to schedule evening protests for the taxpayers that qualify for an evening hearing.
- 13.06 The board must schedule a protest if the taxpayer initiating the protest files a notice of protest pursuant to TEX. PROP. TAX CODE, Sec. 41.44. A non agent can have one postponement without cause. 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.
- 13.07 Prior to scheduling a hearing on a taxpayer protest, the board will determine the sufficiency of the taxpayer's notice of protest. A taxpayer may file a notice of protest after the legal deadline. Upon formal motion, the board may consider whether or not the taxpayer had good cause for his failure to file the notice on time. The board may make its determination of good cause based upon the taxpayer's written explanation or may schedule a hearing or meeting upon the matter.
- 13.08 The board hearing the protest must accept a property owner's affidavit of evidence and testimony if the affidavit is submitted to the board prior to the hearing. [TEX. PROP. TAX CODE, Sec. 41.45(b)]. **The property owner's motion will be dismissed if he/she fails to: (1) appear at the hearing in person, (2) send a sworn affidavit containing evidence to support your protest, or (3) send an authorized representative.**
- 13.09 The determination of a taxpayer protest must be made by written order of the board. [See TEX. PROP. TAX CODE, Sec. 41.47.] The board may make its determination at the conclusion of a hearing or at a subsequent meeting.

13.10 The board shall deliver by certified mail a notice of the issuance of any final order along with a copy of the order to the property owner or the taxing unit as applicable. Copies of the notice and order shall be furnished to the office of the chief appraiser.

POSTPONEMENTS

14.00 A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause, if the request is made before the date of the hearing. The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

14.01 In addition and without limit as to the number of postponements, the ARB shall postpone a hearing if the property owner or his/her designated agent at any time shows good cause, as defined in Tax Code Section 41.45(e-2). The request may be made in writing, including by facsimile transmission or electronic mail, by telephone, or in person to the ARB, an ARB panel, or the ARB chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

14.02 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 chairman. If the hearing for which the postponement is requested is scheduled to occur before the next regular meeting of the ARB, the chairman or the chairman's representative may take action on the request for postponement without the necessity of action by the full ARB. Unless the date and time of the hearing as postponed are agreed to by the ARB chairman or the chairman's representative, the property owner, and the chief appraiser, the hearing may not be postponed to a date less than five or more than 30 days after the date scheduled for the hearing when the postponement is sought.

14.03 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 failure to appear and requesting a new hearing.

14.04 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.

14.05 The ARB shall postpone a hearing (one time only) if the property owner requests additional time to prepare for the hearing and establishes that the chief appraiser failed to comply with Tax Code Section 41.461. Only the property owner may request 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.

14.06

Hearings on protests filed by property owners not represented by agents designated under Tax Code Section 1.111 shall be scheduled for a specific time and date. More than one protest may be scheduled for hearings at the same time and date; however, if a hearing for a property owner is not started by 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.

RECORD OF PROCEEDINGS

15.00

The board will keep minutes of its meetings other than hearings. The minutes will constitute the record of meetings of the board.

15.01

The board shall keep a written record of its proceedings for all hearings on taxpayer protests and taxing unit challenges. [TEX. PROP. TAX CODE, Sec. 41.68]. The record for each hearing will contain the following:

1. Names of the board members present and the date of the hearing or proceeding;
2. The name and residence address of the protesting property owner and that owner's agent, if any, or challenging taxing unit;
3. A description of the property subject to the protest;
4. A summary of the nature of the protest;
5. A summary of the chief appraiser's testimony;
6. Any documentary or physical evidence admitted for consideration by the board or the reference number of the evidence, if applicable;
7. The names and residence address of every witness and the fact that the witness testified under oath;
8. A notation of any formal motions made and the ruling thereon;
9. The final order of the board or a reference to the written order number; and
10. The date of any final order and the date the notice is placed in the mail.

A permanent file shall be maintained when an order of the appraisal review board is appealed to district court. This file shall contain:

15.02

1. The notice of appeal with the filing date noted thereon,
2. Copies of notices required by TEX. PROPERTY TAX CODE, Sec. 42.06(c), and
3. Chief appraiser entries on the appraisal record as provided for in TEX. PROP. TAX CODE, Sec. 42.06 (d).

Revised May 8, 2009
Adopted May 20, 2009
Revised April 29, 2011
Revised June 12, 2012
Revised April 11, 2013
Revised April 16, 2014
Revised June 5, 2014
Revised May 26, 2016
Revised May 25, 2017
Revised June 1, 2018
Revised June 17, 2020
Revised May 26, 2021
Adopted April 28, 2022