

APPRAISAL REVIEW BOARD HEARING PROCEDURES
FOR THE
CALHOUN COUNTY APPRAISAL DISTRICT
(Revised 04/08/2024)

TABLE OF CONTENTS

I.	ARB Membership.....	1
	1. Administration of ARB Appointments.....	1
	2. Conflicts of Interest.....	1
	3. Ex Parte and Other Prohibited Communications.....	2
II.	ARB Duties.....	2
	1. Statutory Duties of an ARB.....	2
	2. Notices Required under the Property Tax Code.....	2
	3. Determination of Good Cause.....	2
III.	ARB Hearings.....	3
	1. Scheduling Hearings Generally.....	3
	2. Scheduling Hearings for Property Owners, Agent & Qualifying Lessees.....	3
	3. Scheduling Hearings for Multiple Accounts.....	3
	4. ARB Panel Assignments.....	4
	5. Postponements Under Tax Code Section 41.45 (e).....	4
	6. Postponements Under Tax Code Section 41.45 (e-1).....	4
	7. Postponements Under Tax Code Section 41.45 (g).....	4
	8. Postponements Under Tax Code Section 41.66 (h).....	4
	9. Postponements Under Tax Code Section 41.66 (i).....	4
	10. Postponements Under Tax Code Section 41.66 (k)(k-1).....	4
IV.	Conduct of ARB Hearings.....	7
	1. Conducting Hearings Open to the Public.....	7
	2. Conducting Hearings by Telephone or Videoconference Call.....	9
	3. Conducting Hearings Closed to the Public.....	10
	4. Right to Examine and Cross-Examine Witnesses or Other Parties.....	10
	5. Party's Right to Appear by an Agent.....	11
V.	Evidence Considerations.....	11
	1. A Party's Right to Offer Evidence and Argument.....	11
	2. Prohibition of Consideration of Information Not Provided at the ARB Hearing.....	11

3. Exclusion of Evidence.....	11
VI. Other Issues.....	12
1. Compliance with the Law, Integrity, and Impartiality.....	12
2. Patience and Courtesy.....	12
3. Bias or Prejudice.....	12
4. Confidential Information.....	12
5. Electronic evidence exchanges and retention and audiovisual equipment requirements.....	12
6. Issuance of Subpoenas.....	13
7. Time Limits for Hearings.....	13
8. Hearings of the Appraisal Review Board.....	13
9. Affidavits in Lieu of Personal Appearance.....	14
10. Records of Hearings.....	14
11. Changes to Rules of Procedure.....	14
VII. OFFICERS.....	14
1. The Officers.....	14
2. The Appointment of the Appraisal Review Board.....	14
3. The Chair duties.....	14
4. Absent of the Chair.....	14
5. Absent of the Chair & Secretary.....	14
6. The Secretary's duties.....	14
VIII. MEETINGS.....	15
IX. QUORUM.....	16
X. GUIDELINES FOR ADMINISTERING ONE-PERSON PANELS.....	16

Hearing Procedures for Appraisal Review Board

I. ARB Membership

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

1. Administration of ARB Appointments

ARB members have no statutory role in the process for the administration of applications or requests for appointment for membership on the ARB. If an individual is contacted by an ARB member regarding requesting an appointment to the ARB, the member must direct the individual to the person designated to receive applications or requests for ARB appointment.

2. Conflicts of Interest

Each ARB member must ensure that he or she does not have any conflict of interest that results in ineligibility to serve on the ARB or that restricts or prohibits the ARB member's participation in ARB activities, such as participation in the determination of a taxpayer protest. An ARB member must promptly report any conflict of interest to the ARB chair in addition to any other individual or entity as required by law. The chair must ensure prompt notification of reported conflicts of interest to the appropriate individuals.

If an ARB member discovers before or during a protest hearing that a conflict of interest exists, the member cannot participate in a protest hearing. If the conflict exists due to the provisions of the Local Government Code Chapter 171, the member must file an affidavit with the ARB secretary. The ARB member must file the affidavit as soon as the conflict is identified, even if it requires a delay in the conduct of the hearing. If the conflict arises from Tax Code Section 41.69, the ARB member does not have to file an affidavit but must recuse himself or herself immediately from the hearing and report the conflict to the ARB chair or secretary.

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

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

3. Ex Parte and Other Prohibited Communications

ARB members must not engage in prohibited ex parte or other communications. If one or more individuals approach the ARB member and appear to engage or attempt to engage in a prohibited communication, the ARB member must immediately remove himself or herself from the conversation.

II. ARB Duties

[Tax Code Section 5.103(b) (1), (5), and (6)]

1. Statutory Duties of an ARB

Each ARB member must ensure that he or she understands the statutory duties of the ARB and complies with all statutory requirements in performing statutory duties as an ARB member. Tax Code Section 41.01 addresses the duties of the ARB and the actions they are authorized to make.

2. Notices Required under the Property Tax Code

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

3. Determination of Good Cause under Tax Code Section 41.44(b)

“Good cause” for filing late protests is not defined in Tax Code Section 41.44(b). Claims of good cause for late-filed protests must be carefully considered. The standards in making determinations of good cause under Tax Code Section 41.44(b) must be uniformly applied. The ARB should give due consideration to good cause claims in a manner that properly

respects the rights of property owners and their agents while not undermining or contravening laws related to filing deadlines or the orderly and expeditious fulfillment of ARB duties.

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 must schedule a hearing when a timely notice of protest is filed and, in doing so, the appraisal district can provide the ARB with clerical assistance.

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

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

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

3. Scheduling Hearings for Multiple Accounts

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

4. ARB Panel Assignments [Tax Code Section 41.66 (k)(k-1) and 41.45(d)(d-1)]

Pursuant to Tax Code Section 41.66(k) and (k-1), if an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), it must randomly assign protests. Except for panels established under Tax Code Section 6.425, the ARB, with or without clerical assistance from the appraisal district staff, may consider the property type or the protest grounds in order to assign the protest to a panel with members who have particular expertise.

Tax Code Section 41.45(b-4) allows a property owner to request that a single-member panel conduct the protest hearing. The property owner must submit the request not later than the 10th day before the hearing date in writing on the notice of protest or by a written submission. If the ARB does not accept the recommendations made by the single-panel member, the ARB can determine the protest or refer it for rehearing to a single-member panel composed of someone who did not hear the original protest.

Tax Code Section 41.66(k-1) allows a property owner or agent to request a special ARB panel to hear a complex property protest if in a county with a population of 1.2 million or more. The owner or agent must consent to a special panel reassignment and may request a postponement if they disagree with the reassignment.

Once a protest is scheduled for a specific panel, the ARB cannot reassign it to another panel without the consent of the property owner or a designated agent. If the ARB reassigns a protest to another panel, the owner or designated agent may agree to the reassignment or request a postponement of the hearing. The ARB must postpone the hearing if requested in this situation. Pursuant to Tax Code Section 41.66(k), "[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."

5. Postponements Under Tax Code Section 41.45(e)

A property owner who is not represented by an agent under Tax Code Section 1.111 is entitled to one postponement of a hearing without showing cause. The property owner must request the postponement before the hearing date in writing, including by fax, email, telephone or in person to the ARB, an ARB panel or the ARB chair. If the requested hearing postponement is scheduled to occur before the next regular meeting of the ARB, the chair or the chair's representative may act on the request for postponement without the necessity of action by the full ARB. Unless the postponed hearing date and time are agreed to by the ARB chair or the chair's representative, the

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

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

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

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

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

A property owner or owner's agent who fails to appear at the hearing is entitled to a new hearing if the property owner or owner's agent file, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

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

7. Postponements Under Tax Code Section 41.45(g)

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

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

8. Postponements Under Tax Code Section 41.66(h)

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

9. Postponements Under Tax Code Section 41.66(i)

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

10. Postponements Under Tax Code Section 41.66(k)(k-1)

Once the ARB schedules a hearing by a specific panel, the ARB can reassign it to another panel without the consent of the property owner or designated agent. If the ARB reassigns a protest to another panel, a property owner or designated agent may agree to reassignment or request that a hearing postponement. The ARB must postpone the hearing on that request. A change of panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute panel reassignment.

A property owner or agent must consent to a special panel ARB hearing reassignment or

request a postponement if they disagree with the reassignment. A change of special panel members because of a conflict of interest, illness or inability to continue participating in hearings for the remainder of the day does not constitute a special panel hearing reassignment.

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

IV. Conduct of ARB 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 must read at the beginning of each hearing:

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

The ARB 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.

ARBs should conduct most protest hearings in the following order:

- 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 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 from the ARB. Provide the property owner or agent documents indicating that the members of the board hearing the protest signed the required affidavit.

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

If a chief appraiser uses audiovisual equipment at a protest hearing, the appraisal office 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. The parties must direct all communications to the ARB members, except for examination or cross-examination during testimony of witnesses or parties testifying at the hearing.

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

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

2. Conducting Hearings by Telephone or Videoconference Call

Tax Code Section 41.45(n) allows a property owner initiating a protest can offer evidence or argument by affidavit without physically. Tax Code Section 41.45(b-1) requires a property owner to notify the ARB by written request not later than the 10th

day before the date of the hearing if the property intends to appear remotely. To offer evidence or argument at a hearing conducted remotely, a property owner must submit a written affidavit of any evidence before the hearing begins. A property owner is responsible for providing access to a hearing conducted remotely to another person the owner invites to participate in the hearing.

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

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

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

The ARB or panel chair must convene the hearing as an open meeting and then announce the closed meeting as permitted by Tax Code Section 41.66(d) and (d-1). Only the parties to the protest, their witnesses and the ARB members are permitted to stay in the hearing room. The ARB must follow the same order of proceedings as for hearings open to the public.

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

After deliberation, the ARB must reconvene in open meeting and vote or take final action on the protest deliberated in the closed meeting. The ARB and parties cannot mention of the proprietary or confidential information during the open meeting.

4. Right to Examine and Cross-Examine Witnesses or Other Parties

Tax Code Section 41.66(b) states that "each party to a hearing is entitled to offer evidence, examine or cross-examine witnesses or other parties, and present argument on the matters subject to the hearing." The ARB cannot prohibit this entitlement in any way; however, it may enforce time limits and dictate the order of ARB hearings for

witness examination and cross-examination. To the extent possible, the ARB should advise the parties in advance of any time limitations that the ARB intends to impose regarding the presentation of evidence.

5. Party's Right to Appear by an Agent

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

V. Evidence Considerations

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

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

The ARB cannot prohibit a party's right to offer evidence and argument but may enforce time limits and dictate the order of ARB hearings. To the extent possible, the ARB should advise the parties in advance of any time limitations the ARB intends to impose regarding the presentation of evidence and argument. The ARB should, schedule permitting, provide as much time as possible to each party to a hearing to fully present evidence and offer argument.

2. Prohibition of Consideration of Information Not Provided at the ARB Hearing [Tax Code Section 41.66(e)]

In a protest hearing, the ARB cannot consider any appraisal district information on a protest that was not presented to the ARB during the protest hearing. In order for the ARB to consider any appraisal district record (i.e., appraisal roll history, appraisal cards), one of the parties must present it as evidence (e.g. chief appraiser, appraisal district representative, property owner, agent or witness) at the protest hearing.

3. Exclusion of Evidence Required by Tax Code Section 41.67(d), (e)

If it is established during a protest hearing that the protesting party previously requested information under Tax Code Section 41.461 and that the opposing party did not deliver the information to the protesting party at least 14 days before the scheduled or postponed hearing, the opposing party cannot use or offer the requested information not made available in any form as evidence in the hearing. The ARB must exclude evidence under Tax Code Section 41.67(d) only if evidence presented at the hearing establishes that:

- 1) the information sought to be excluded as evidence was not delivered at least 14

- days before the hearing; and
- 2) the information sought to be excluded as evidence was previously requested by the protesting party.

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

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

VI. Other Issues

[Tax Code Section 5.103(17)]

1. Compliance with the Law, Integrity, and Impartiality

ARB members must comply with the law and always act in a manner that promotes public confidence in the integrity and impartiality of the ARB.

2. Patience and Courtesy

ARB members must be patient, dignified and courteous to parties appearing before the ARB.

3. Bias or Prejudice

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

4. Confidential Information

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

5. Required Contents That Vary By ARB

ARB'S adopted hearing procedures must comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements.

- A. **Exchange of Evidence:** Before or immediately after an appraisal review board hearing begins, the appraisal district and the property owner or the owner's agent shall each provide the other party with a duplicated set of the evidentiary materials the person intends to offer or submit to the appraisal review board for consideration at the hearing. One set of these materials is to be exchanged with and retained by the other party, and another set of these materials is to be provided to and retained by the appraisal review board as evidence for its records. The duplicated material sets shall be produced in either paper or electronic form. If the evidence is in a paper format the property owner should present five (5) copies of their evidence at the start

of the hearing. If photographs are submitted as evidence one (1) copy is adequate. If the evidence is in digital form, it may be submitted on a USB or memory sticks) and compact discs (i.e. CD's, DVD's). All CD's, USB flash drives, thumb or jump drives must be identified with account number and docket information. (Please note that CD's, USB flash drives, thumb or jump drives will not be returned, but become the property of the ARB.) The ARB cannot accept and will not accept any copies of electronic evidence by email during a protest hearing nor will such evidence be downloaded to a computer from any device by an CCAD appraiser before or during a protest hearing. For security purposes, the electronic files on these devices shall be capable of being scanned or reviewed for the presence of any malicious software or computer viruses before acceptance. File formats that are acceptable are PDF, .jpg or .jpeg. If the property owner does not wish to leave a digital copy of their evidence, they may still present digitally but are required to provide one (1) paper copy of the evidence. All evidence submitted to the Appraisal Review Board will be kept as part of the record. Evidence presented by cell phone or iPad is unacceptable.

- B. Presentation of Evidence:** A non-networked computer and projector is available for the property owner to present their digital evidence using any of the file formats discussed in paragraph 10(a) above. The property owner may bring their own audiovisual equipment if so desired but must provide their own Internet access, if needed, through their own service provider. Property owners may not access the appraisal district office's network or internet connection or any of the district's office technology or equipment other than the computer made available under this section.

6. ISSUANCE OF SUBPOENAS

The Board sitting as a whole, on its own motion or at the request of a party, may subpoena witnesses or 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. Said hearing may be held without notice to the parties and the Board's decision may be based upon the written request of the party requesting the subpoena. The Board may subpoena witnesses, books, records, or other documents of the appraisal district or of the property owner who is part of the protests. Records of the appraisal district that are made confidential by law must be subpoenaed by the Board in order to be considered in any protest hearing. [Texas Property Tax Code 22.27 & 41.61]

A party to a hearing or proceeding of the Board must make a request for subpoena in writing. [Texas Property Tax Code 41.61 (b)].

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.

When a party requests a subpoena, the Board shall determine an amount of deposit reasonably sufficient to ensure 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. [Texas Property Tax Code 41.61 (b)(2)].

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.

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

- A. The reasonable costs of producing any documents subpoenaed as approved by the Board.
- B. Mileage will be reimbursed at the rate set by the IRS for going to and returning from the place of the proceedings.
- C. A fee of \$10.00 per day for each whole or partial day that the individual is necessarily present at the proceedings.

Comment: The above rates represent the required minimums. The Board may prescribe greater fees or mileage, but these must be uniformly applicable to all individuals entitled to them. [Texas Property Tax Code 41.62 (b)].

7. TIME LIMITS FOR HEARINGS

The Board shall attempt to complete a hearing in twenty (20) minutes and may terminate any portion of a hearing in order to insure the prompt completion of the hearing. The Board shall allow the parties approximately equal periods of time in which to offer their evidence and arguments. If more than one protesting property owner appears at the hearing, they will share the same amount of time that would be given a single property owner. A party who anticipates the need for a hearing longer than twenty (20) minutes, should notify the Board in writing at the time of filing a notice of protest or as soon thereafter as practicable. The Board or panel may waive the time limit at its discretion.

8. HEARINGS OF THE APPRAISAL REVIEW BOARD

- A. The Board must hear a protest if the taxpayer initiating the protest files a notice of protest pursuant to Texas Property Tax Code 41.44. The Board may hear a protest when requested by a taxpayer that has not timely filed a notice of protest.
- B. Prior to scheduling a taxpayer protest, the Board will determine the sufficiency of the taxpayer's notice of protest. When a taxpayer files a notice of protest after the legal deadline, the Board will make a determination as to whether the taxpayer had good cause for his failure to file.
- C. As provided in Texas Property Tax Code 41.01(b), the Board may not review or reject an agreement between a property owner (or the owner's agent) and the Chief Appraiser under Texas Property Tax Code 1.111 (e) related to matters protested to the Board that have been filed but not determined.
- D. As provided in Texas Property Tax Code 41.46 a written notice showing the date, time, and place fixed for the hearing shall be delivered by the Board to the property owner initiating the protest not later than the 15th day before the date of the hearing, unless the property owner waives, in writing, the notice of the protest hearing. The Board shall give the Chief Appraiser advance notice of the date, time, place and subject matter of each protest hearing.
- E. The Chief Appraiser, or his/her representative, shall appear at each protest hearing to represent the Appraisal District.

9. AFFIDAVITS IN LIEU OF PERSONAL APPEARANCE

A property owner may appear by affidavit instead of appearing personally or by agent. An affidavit must be considered by the Board only if:

- A. It contains statements that the evidence or argument presented in the affidavit are true and correct;
- B. It is attested before an officer authorized to administer oaths (such as a notary or judge);
- C. It is submitted to the Board hearing the protest before it begins the hearing on the protest. [Texas Property Tax Code 41.45 (b)].

10. RECORDS OF HEARINGS

The Appraisal District will keep the official recordings of the proceedings. Upon written request, the official recordings made by the Appraisal District will be copied to CD or other suitable device and delivered to the requesting party. There will be a fee for this service. The taxpayer/representative may record the hearing, but may not disrupt the proceedings.

11. CHANGES TO RULES OF PROCEDURE

Upon a vote of the majority of the Board, any rule may be changed or altered so long as it is not in conflict with the Statutes of the State of Texas.

VII. OFFICERS

1. The officers of the Appraisal Review Board (hereinafter called "Board") are the Chair and the Secretary.
2. Texas Tax Code, Section 6.42 requires the Local Administrative District Judge in the County in which the Appraisal District is established to select a chairman and Secretary from among the members of the Appraisal Review Board.
3. The Chair will preside over the meetings of the Board and perform such other responsibilities, as these rules require.
4. The Secretary will preside at meetings when the Chair is absent.
5. The Senior Member will preside if the Secretary is not present.
6. The Secretary or presiding chair shall be responsible for overseeing the keeping of minutes for all board meetings (written minutes will not be taken since all proceedings are taped—and upon request, tapes or portions thereof may be transcribed into written form); for overseeing the keeping of 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 taxpayers who appeal who decision of the Board. The Secretary of the Board shall be responsible for compliance with the notice provision of the Open Meetings Act. The Secretary or presiding chair may delegate any of the above responsibilities to members of the appraisal staff provided by the Chief Appraiser for that purpose. The secretary or presiding chair will perform such other responsibilities, as these rules and law require.

VIII MEETINGS

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 or panel may vote or make motions on any matter.

IX. QUORUM

A majority of the Board constitutes a quorum. [Texas Property Tax Code 6.42(a)].

X. GUIDELINES FOR ADMINISTERING ONE-PERSON PANELS

- a. Pursuant to the amendments to the Tax Code made by the Texas legislature in 2021, the following administrative procedures have been adopted by the Calhoun County ARB.
- b. Tax Code §41.44(d) now provides that a notice of protest form (as promulgated by the Comptroller) must permit a property owner to optionally request that the protest be heard by a single-member panel as authorized by §41.45(b-4). The ARB shall make the forms readily available and deliver one to a property owner on request.
- c. The ARB shall sit in a single-member panel to conduct a protest hearing under this section if the property owner requests that the hearing be conducted by a single-member panel:
 - (1) in the notice of protest; or
 - (2) in writing submitted to the ARB not later than the 10th day before the date of the hearing.
- d. The recommendation of the single-member panel regarding the protest determination shall be presented for approval to the full ARB as soon as practicable. If the recommendation of a single-member panel is not accepted by the full ARB board, the ARB shall proceed as provided in §41.45(b-5).
- e. Not later than June 15th of each year, the presiding officer of the ARB shall determine in a public meeting whether any ARB members are uncomfortable with serving, or consider themselves unqualified (e.g., first-year ARB members with no prior experience) to serve, on a single-member panel.
- f. The secretary of the ARB shall develop a roster of ARB members who agree to serve on a single-member panel; the secretary may delegate this duty.
- g. The roster shall list ARB members who agree to serve on single-member panels in reverse alphabetical order, and single-members will be selected as their alphabetical turn arises.
- h. In the sole discretion of the presiding officer, an eligible member may be skipped over for good cause.
- i. ARB members who must recuse themselves from serving on a given single-member panel should be chosen for the next single-member panel appointment that arises.
- j. The ARB will make every effort to accommodate all property owners who seek to protest to a single-member panel, but scheduling issues may arise if the ARB's docket is full.
- k. Property owners who prior to the protest have timely indicated that they wish to proceed before a single-member panel, but after the single-member protest is scheduled, or even at the time the protest is called to be heard, change their mind (or indicate confusion regarding the original election of a single-member panel) may be allowed to protest before a regular-size panel that day if scheduling is possible. Otherwise the protest hearing will be rescheduled if the rescheduling does not impact the ARB's timing regarding certification of the appraisal records. In the latter case, the property owner may be required to appear before a single-member panel, as originally requested.
- l. Property owners who failed to timely request a single-member panel, and were originally assigned to appear before a regular-size panel, will be accommodated, if at all possible, which accommodation shall not be unreasonably denied.