

Travis Appraisal Review Board Formal Hearing Procedures

The Travis Appraisal Review Board (TARB) is required to comply with the Model Hearing Procedures (Model Procedures) disseminated by the Texas Comptroller of Public Accounts, which have been adopted by the TARB and are incorporated in their entirety into these Formal Hearing Procedures that will be used by the TARB in the conduct of its hearings and all associated activities (Attachment A). In addition, the TARB has developed and adopted the following local procedures to apply to local circumstances (Local Procedures). Please read and study both the Model Procedures and these Local Procedures.

Hearing Formats:

The TARB will hear protests in one of four ways: in person, by affidavit, by telephone conference call, or by videoconference.

Property owners or their agents will be notified 15 days prior to the hearing as required by the Texas Property Tax Code Sec. 41.46(a). The TARB will schedule hearings as soon as practicable.

In-person hearings will be conducted at the TCAD offices at 850 East Anderson Lane.

Property owners or agents may submit protests by affidavit negating the necessity of appearing. Evidence will be heard using the affidavit provided.

For hearings conducted by telephone conference call or video conference call (Remote Hearing), property owners must submit their evidence by affidavit prior to the hearing. The procedures for the conduct of hearings by telephone conference call or videoconference are outlined below in "Procedures for Telephone or Videoconference Hearings" and in the insert (Attachment B) included with this document.

If no selection is made by the property owner or agent, the hearing will be scheduled by default to a telephone conference call.

A property owner can change the hearing type 10 days prior to the hearing by notification in writing requesting a different hearing type.

Hearing Decorum:

A panel of three TARB members conducts the formal hearing unless a single-member panel is requested by the property owner or agent. The panel chair will preserve decorum and may recess a hearing that becomes disruptive at his/her discretion. The property owner or agent and the Travis Central Appraisal District (TCAD) representative(s) are prohibited from debating each other. Only one person may speak at a time. All communications must be directed to the TARB members, except for permitted questions of witnesses or parties testifying at the hearing. TARB panel members should hold their questions until directed by the panel chair. Deliberations for the determination of the issues protested in the hearing will only occur among the TARB panel members. **The determination is based only on the evidence and testimony presented during the hearing and applicable laws and rules.**

Cell phones should be turned off or set to silent to avoid disrupting the hearing.

Hearing Procedures:

Hearings will be conducted in the manner outlined in the Model Procedures (see “Conduct of ARB Hearings”). A property owner or agent may through an Agreement to Focus Hearing (Agreement to Focus, a form of which is attached) acknowledge in writing that the procedural requirements of the Model Procedures are covered by the information set forth in the Agreement to Focus and waive the right to have the requirements completed verbally during the hearing. If so, the panel chair will commence and announce the hearing consistent with the Model Procedures, swear in the witnesses, and begin the hearing.

The parties are encouraged to present the issues and evidence in a clear and concise manner. The intent generally is to conduct formal hearings in 15 minutes (includes the property owner’s/agent’s time, TCAD’s time, and panel questions and deliberation). The time will be allotted equally among the parties. The panel chair will inform the parties of these time limits and enforce the time limits.

Hearings are recorded and open to the public.

If the property owner does not attend the hearing, in most cases a person appearing as an agent for the property owner must have a signed Appointment of Agent form on file with TCAD.

The property owner is responsible for providing access to any other person that the owner invites to participate in the hearing.

TCAD and the TARB do not provide language translators; if needed, the owner must bring a person to translate, such as a relative or friend.

If you have a hearing disability and need assistance, please notify TCAD at least 48 hours in advance of your formal hearing and TCAD will arrange for an American Sign Language interpreter. Please send the request to hr@traviscad.org.

Post-Hearing Procedures:

No later than 30 days after approval by the full TARB of the determination reached by the panel in the hearing or other action by the full TARB, the property owner or agent will be sent a Final Order from the TARB through certified mail, email, or updates in the property owner’s portal account. Delivery of the Final Order is provided through the means indicated on the owner or agent’s protest form, electronic delivery request form, or agreement pursuant to Section 1.085 of the Tax Code. This action confirms the panel’s decision and advises the owner/agent of appeal options.

Notices for failure to appear will be sent no earlier than seven days after the specific date on which the protest was scheduled to be heard where the protesting party failed to appear.

Evidence:

Evidence may be presented on paper, in electronic form, or a combination of both. A party may also present physical evidence such as material samples in support of its position. One copy of each piece of evidence will be kept by the TARB for inclusion in the record of the hearing.

Paper Evidence:

Paper evidence must be submitted in multiple sets: one for the TCAD representative, one for each of the panel members, and one for the TARB's record (five sets for a three-member panel or three sets for a single member panel}. The property owner should keep an additional set to use in the hearing.

Electronic Evidence:

If evidence is to be presented electronically it may be submitted to TCAD and to the TARB on a portable electronic device in an acceptable electronic format. However, this device, which may be a phone, must be left with the TARB for inclusion in the record of the hearing. Alternatively, the party may elect to submit paper copies of any evidence displayed electronically as provided under the previous paragraph. You may not use a phone, computer, or other electronic device to present information unless you are able to submit the presented information to the TARB for record retention. It would be advisable to email the information prior to the hearing.

Evidence will be considered if the evidence is in a Microsoft Word, Microsoft Excel, .jpg, .png, or .pdf file format and downloaded on to a USB flash drive or compact disk (CD). This device must be left with the TARB for inclusion in the record of the hearing. Alternatively, the property owner/agent may bring paper copies of the evidence that the owner/agent will show on the portable electronic device.

A panel will not consider evidence submitted electronically if the property owner/agent cannot leave paper or electronic copies. See Exchange of Evidence- Paper Evidence above for the number of copies to bring.

When checking in at TCAD, on the day of the scheduled formal hearing, the property owner/agent must inform staff that he/she will be making an electronic presentation and provide the staff with the copy of the evidence in the acceptable electronic format or a paper copy. Additional wait time may be required before the hearing may begin.

Any file on a device must be capable of being scanned or reviewed for the presence of any malicious software or computer viruses before acceptance by or exposure to TCAD's computer system. Evidence can also be uploaded directly to the property owner's/agent's portal account for presentation during the formal hearing.

Physical Evidence:

Only one item/packet of physical evidence need be submitted, but it should be left with the panel for inclusion in the record of the hearing.

Use of Audiovisual Equipment:

A property owner or agent must bring and operate any equipment that will be necessary for his/her presentation at the hearing if it is your intent to show your evidence digitally on the equipment provided by TCAD. Owners/agents must use the prescribed method to access the portal which will allow the owner/agent to show their evidence electronically.

TCAD and the property owner/agent may use audiovisual equipment that has different technical specifications, if the parties agree in writing before the hearing or verbally agree on the record of the hearing.

Procedures for Telephone or Videoconference Hearings:

A property owner wishing to request a hearing by telephone conference call or videoconference must comply with both subsections a. and b. as provided below. These procedures also apply to agents requesting telephonic or videoconference hearings.

- a. Notify the TARB in writing of the request for a hearing by telephone conference call or videoconference on the original notice of protest or by written notice filed with the TARB not later than the 10th day prior to the date of the hearing. If sent first-class mail, the mailing address is Travis Appraisal Review Board, P. O. Box 149012, Austin, TX 78714. If hand delivered or sent by common carrier, the address is Travis Appraisal Review Board, 850 East Anderson Lane, Austin, TX 78752. Property owners are encouraged to use a method that provides proof of delivery. You may also send an email to **tarbcontact@gmail.com**. In order to help facilitate accurate processing, the words “**ATTENTION-Telephone or Videoconference Hearing Request**” must be prominently displayed on the outside of the envelope or in the subject line of the email.
- b. Provide any evidence in or attached to a sworn affidavit or an unsworn declaration. An affidavit must be signed by the owner before a notary public and clearly state facts that are based on the individual's personal knowledge. Alternatively, an unsworn declaration must be in writing, signed by the individual making the declaration, and include a statement that it is made under penalty of perjury. **You are encouraged to make every effort to submit with your affidavit or unsworn declaration all of the best evidence you have to support your protest.** A property owner will **not be allowed to offer any new or additional evidence** by telephone or videoconference that was not provided in the affidavit or declaration, nor can the owner testify to facts not included in the affidavit or declaration. The owner **may only offer argument related to the evidence presented** by the affidavit or declaration or the evidence presented by TCAD and cross-examine the TCAD representatives or witnesses. If the property owner provides documents, photographs, tables, videos, or other items with his/her affidavit or declaration, those items should be clearly labeled and easy to follow.
- c. A property owner is encouraged to file the affidavit or declaration with the TARB at least three business days before the date of the hearing. If filing an affidavit, use the affidavit form titled Property Owner's Affidavit of Evidence to the TARB found on the TCAD website. If sent first-class mail, the mailing address is Travis Appraisal Review Board, P. O. Box 149012, Austin, TX 78714. If hand delivered or sent by common carrier, the address is Travis Appraisal Review Board, 850 East Anderson Lane, Austin, TX 78752. Property owners are encouraged to use a method that provides proof of delivery. To help facilitate accurate processing, the words “**ATTENTION-Affidavit Enclosed**” must be prominently displayed on the outside of the envelope. An unsworn declaration compliant with the provisions of Texas Civil Practice and Remedies Code Section 132.001 may be substituted for a sworn affidavit. Forms for affidavits and for unsworn declarations are available on the TCAD website under the Forms tab under “ABA/Protest Forms.”

If the panel determines that the property owner has wholly or partially forfeited the right to participate in a hearing by telephone or videoconference, the panel will proceed to hear or dismiss the protest without the participation or further participation of the property owner.

For videoconference formal hearings, the property owner or agent should log into their portal account no less than five minutes before the scheduled hearing time. The portal account provides a check-in link to check in for the scheduled hearing. For telephone formal hearings, the property owner should call the number provided on the insert and listen for the telephone hearing option approximately five minutes before the hearing is scheduled to start. If the property owner does not call shortly before the scheduled hearing time, the TARB panel will

conduct the hearing via appearance by affidavit, or if no affidavit has been submitted the panel will send the hearing back in the queue. If no one appears after one hour, the protest will be dismissed for failure to appear.

When the property owner's call is answered, the owner should be prepared to give the owner's name and the account number (PID.) If a panel is not available to hold the hearing immediately, the owner will be placed on hold. The hearing will be placed into a panel within two hours from the scheduled hearing time. If you hang up and call back, the previous hold for a panel is forfeited and the two-hour clock restarts. The owner must verbally respond promptly when the TARB comes on the line. If the owner does not respond within minutes, the owner will forfeit the opportunity to participate in the hearing by telephone or videoconference and the panel will conduct the hearing via appearance by affidavit, or if no affidavit has been submitted the panel will make a determination with the information, evidence, and testimony available within the hearing.

If a property owner has had to wait more than two hours from the time scheduled for his/her hearing and the hearing has not begun, the owner may terminate the call if he/she is on hold. The owner should promptly call **512-834-9317**, listen for the customer service option, and state that he/she is exercising the right to request a postponement of the telephone or videoconference hearing or the owner may contact the TARB via email at **tarbcontact@gmail.com** and request a postponement. You should be prepared to have a screen shot of your phone call duration time documenting your wait.

The property owner is responsible for ensuring a clear connection from his/her end of the connection. The owner should use a land-line telephone or, if the owner uses a cell phone, he/she should call from a safe and secure location with a strong, reliable connection to a cellular network. A property owner using a telephone and/or computer through an Internet connection should ensure the connection is fast enough to provide clear transmission of sound and picture without buffering. The owner should separate himself/herself from background noises like television and barking dogs that might interfere with the TARB panel's ability to hear and understand the owner.

If a call is dropped or if the property owner's speech is garbled or unintelligible or the video is pixelated, the panel may terminate the call or videoconference. The owner also may call the number provided on the insert and the phone system will place the caller back into their hearing room based on their phone number. If a connection cannot be reestablished within five minutes, the panel will proceed with the hearing and the owner will have no further opportunity to participate in the hearing by telephone or videoconference. The panel will conduct the hearing via appearance by affidavit, or if no affidavit has been submitted the panel will make a determination with the information, evidence, and testimony available within the hearing. Please send an email to **tarbcontact@gmail.com** immediately.

The TARB has adopted procedures for the electronic display and screen-sharing of documents to facilitate the presentation of evidence in telephone or videoconference hearings.

ATTACHMENT A

Model Hearing Procedures for Appraisal Review Boards

(As promulgated by the Comptroller of Public Accounts)

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 may be provided 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 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, 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. there is no requirement under Tax Code Section 41.69 that the interest 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 be engaging or attempting 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.

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 should be carefully considered. The 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 must 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.

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), hearing requests filed by property owners or their designated agents under Tax Code Section 1.111 must be scheduled for a specific time and date. More than one protest hearing can be scheduled 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 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 must 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.” More than one such request may be filed in the same tax year by a property owner or the designated agent. 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 their 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 (Tax Code sections 41.66 (k)(k-1) and 41.45(d)(d-1)

If an ARB sits in panels as authorized by Tax Code Section 41.45(d) and (d-1), protests must be assigned randomly, except that 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 to be heard by a specific panel, it cannot be reassigned 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 is required to 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.”

A property owner or agent can request a special ARB panel to hear a complex property protest if in a county with a population of one 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.

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 request must be made before the hearing date 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 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 hearing cannot 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.

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 request must 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 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 hearing cannot 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.

Without limit, the ARB must postpone a hearing if the chief appraiser consents to the postponement. The request must 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 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 hearing cannot 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.

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 the 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. Postponement Under Tax Code 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 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 seventh day after the date of receipt of the request.

9. Postponements Under Tax Code Section 41.66(i)

Protest hearings filed by property owners or their designated agents under Tax Code Section 1.111 must be scheduled for a specific time and date. More than one protest hearing can be scheduled at the same time and date; however, a property owner or their 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 seventh day after the date of receipt of the request.

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

Once a protest is scheduled to be heard by a specific panel, it cannot be reassigned 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. 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 seventh day after the date of receipt of the request.

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.

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 or panel] 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 [provide instructions on how to fill out the survey]. 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, 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 decision for each matter that was the subject of the protest hearing. The decision 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 determinations must be made for each protested issue (i.e., excessive appraisal and unequal appraisal must have separate ARB 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 the 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 determination(s) of the ARB 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 request form for electronic delivery of the notice of determination from the ARB. 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, protests 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 Remotely

Under Tax Code Section 41.45(n), a property owner initiating a protest is entitled to offer evidence or argument by affidavit without physically appearing. To appear at a hearing remotely, a property owner must notify the ARB by written request not later than the 10th day before the date of the hearing (Tax Code Section 41.45(b-1)). 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 remote call for URL address (if offered in that county). The ARB must hold the hearing in a location with equipment that allows all ARB members and parties to protest in attendance to hear and, if applicable, see the property owner's argument.

3 Conducting Hearings Closed to the Public

Under Tax Code Section 41.45(n), 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 must 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 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 and must be marked as “confidential” and maintained 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 confidentiality of the information must be maintained by the ARB members and disclosed 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. 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 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 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 must accept and consider a protest filed by an agent if an agency authorization is filed at or before the hearing on the protest. The ARB may not require that an agency authorization be filed at an earlier time. The ARB cannot 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 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 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 [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 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),(e)

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 cannot be used or offered 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 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

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

4. Confidential Information

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

5. Required Contents That Vary by ARB

ARB model hearing procedures must comply with Comptroller Rule 9.805 concerning ARB evidence exchange and retention and audiovisual equipment requirements. The rule requires that ARB procedures include specific items that may vary by ARB. The rule addresses:

- the manner and form, including security requirements, in which a person must provide the other party with evidentiary materials the person intends to offer or submit to the ARB for consideration at the hearing on a small, portable, electronic device;
- how the evidence must be retained as part of the ARB's hearing record; and
- the audiovisual equipment provided by an appraisal district, if any, for use by a property owner or the property owner's agent. This section of the ARB's hearing procedures must address each item required in Comptroller Rule 9.805.

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Property Tax Assistance
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Chronology

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