

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 (Attachment B). The Model Procedures have been adopted by the TARB and are incorporated in their entirety into these Formal Hearing Procedures, which will be used by the TARB in the conduct of its hearings and all associated activities. 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.

I. Hearing Formats:

The TARB will hear protests in one of four ways: in person, by affidavit or unsworn declaration, by telephone conference call, or by videoconference. Property owners should indicate their preference on or with their Notice of Protest. If no selection is made by the property owner or agent, the hearing will be scheduled by default to a telephone conference call.

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

In-person hearings will be conducted at the Travis Central Appraisal District (TCAD) offices at 850 East Anderson Lane in Austin, TX 78752.

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 videoconference (Remote Hearing), property owners must submit their evidence by affidavit or unsworn declaration 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."

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

II. 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 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.

III. Hearing Procedures:

Hearings will be conducted in the manner outlined in the Model Procedures (see "IV. Conduct of ARB Hearings"). A property owner or agent may through an Agreement to Focus Hearing (Agreement to Focus, Attachment A) 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 (which includes the property owner's/agent's time, TCAD's time, and panel questions, deliberation, and decision). 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 remote 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.

Property owners who are hearing-impaired may request an American Sign Language interpreter. Please send the request to TCAD at hr@traviscad.org at least 48 hours in advance of your formal hearing.

IV. 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 in the property owner's portal account. Delivery of the Final Order is provided through the means indicated on the owner's 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. Written requests for rescheduling a hearing where good cause may be shown for the failure to appear may be submitted, but no later than four days after the hearing date.

V. 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.

a. Paper Evidence:

Paper evidence must be submitted in multiple sets: three sets for a three-member panel or one set for a single-member panel. The property owner should keep an additional set to use in the hearing.

b. Physical Evidence:

Only one piece of physical evidence needs to be submitted, and it should be left with the panel for inclusion in the hearing record.

c. Electronic Evidence:

Electronic evidence will be considered if the evidence is in a Microsoft Word, Microsoft Excel, .jpg, .png, or .pdf file format and downloaded onto a USB flash drive. This device may be submitted to TCAD and to the TARB and 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 previously stated. 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.

Electronic evidence can be uploaded directly to the property owner's/agent's portal account for presentation during the formal hearing. Evidence can also be emailed to evidence@tcadcentral.org to be uploaded for presentation.

A panel will not consider evidence submitted electronically if the property owner/agent cannot leave paper or electronic copies.

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 a copy of the evidence in an acceptable electronic format or a paper copy. Additional wait time may be required before the hearing begins.

Any file on a device must be capable of being scanned or reviewed for the presence of malicious software or computer viruses before acceptance by or exposure to TCAD's computer system.

d. Availability of TCAD Evidence:

Evidence that the chief appraiser or their representative intends to use during the hearing will be published to the owner's/agent's online portal at least 14 days in advance of the formal hearing. The instructions on how to access TCAD's evidence can be found at traviscad.org/arbhearings.

VI. 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 their intent to show 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. Audiovisual equipment may include a Windows-based computer and one or more monitors.

TCAD will not provide Wi-Fi or Internet access for an owner/agent; the owner/agent must provide his/her own.

VII. 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. 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.** 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 filing an unsworn declaration, use the form titled Property Owner's Unsworn Declaration found on the website. The affidavit or declaration can be submitted through the owner's/agent's portal. 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/Declaration Enclosed"** must be prominently displayed on the outside of the envelope.

If the panel determines that the property owner or agent has forfeited the right to participate in a hearing by telephone or videoconference due to not joining the proceeding, the protest will be heard based on the available evidence without the property owner's participation or further participation. The panel will dismiss the protest for failure to appear if it has no evidence to consider.

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 formal hearing notice and listen for the telephone hearing option approximately five minutes before the hearing is scheduled to start.

When the property owner's call is answered, the owner should be prepared to give their name and the account number (PID). The hearing will be placed into a panel within two hours of the scheduled hearing time. The owner must verbally respond promptly when the TARB comes on the line. If the owner does not respond within five 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. The owner may also contact the TARB via email at tarbcontact@gmail.com and request a postponement. You should be prepared to have a screenshot of your phone call duration 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 may also call the number provided on the formal hearing notice, 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. If you encounter any of these issues, please send an email to tarbcontact@gmail.com.

Agreement to Focus Hearing Before Travis Appraisal Review Board

PID: _____

The Travis Appraisal Review Board (TARB) is required under the Texas Property Tax Code to inform you of the procedures your hearing will follow. The Chair of your panel will read all of these requirements prior to your testimony. However, you can save valuable time by acknowledging these procedural requirements in writing prior to your hearing. This will leave more time for all parties to explain their positions to the panel.

The preliminary and procedural requirements that must be stated by the panel chair are:

- We are the appraisal review board 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 by going to the TCAD Customer Service counter. The survey is voluntary. You also have the right to appeal our decision. We will provide the appeal information to you with our determination.
- Each party must have exchanged copies of their evidence. You must present copies of all your evidence, including documents, photographs, charts, tables, spreadsheets, etc., to the Appraisal District's representative and the panel chair *before* the hearing begins. All material preserved on a portable device must be uploaded or scanned in prior to the hearing. You must leave copies of all evidence for the official hearing record.
- All testimony must be given under oath.
- The TARB members have not had any communications with anyone about your protest and they have signed an affidavit to that effect. You may request a copy of the affidavit for your records by visiting the TCAD Customer Service counter.
- The time limit for the hearing is approximately 15 minutes for each property involved. Each side should focus on the most important points first. Each side will present its evidence and argument and can ask questions of the other side. Each side is then allowed to rebut the argument presented by the other side and make a closing statement. Neither side can ask questions of the panel. The panel will then deliberate and make its decisions. The panel will follow its hearing procedures, incorporating the Model Hearing Procedures from the Texas Comptroller, a copy of which was sent to you with the notice of this hearing.
- If you are an appraiser licensed or certified by the Texas Appraiser Licensing and Certification Board, you must tell the panel and specify whether you are testifying in your capacity as an appraiser.
- If you are a lawyer representing a property owner without an Authorization of Agent, you must tell the panel and provide your State Bar number.

With your consent, these steps will be covered by this document and the panel will not repeat them verbally during the hearing. The panel will open the hearing, immediately move to swear in witnesses, and ask whether you would like to present your case first or have the Appraisal District present its case first.

Acknowledgement and Waiver

I am aware of the procedural requirements for my hearing set out in the Comptroller's Model Hearing Procedures and incorporated into the TARB's hearing procedures and agree they are adequately covered by the information presented in this document. I waive the right to have the TARB panel complete them verbally during my hearing.

Property Owner / Agent

TCAD Representative

Date: _____

Date: _____

ATTACHMENT B

Model Hearing Procedures for Appraisal Review Boards

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 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 the property tax notices required under the 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.

3. Scheduling Hearings for Multiple Accounts

If requested by a property owner or 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 sections 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.

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 to a later date if the property owner or designated agent shows good cause for the postponement, 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 to a later date 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 files, not later than the fourth day after the date the hearing occurred, a written statement with the ARB showing good cause, as defined in Tax Code Section 41.45(e-2), for the failure to appear and requesting a new hearing.

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: the property owner or the owner's agent is also scheduled to appear at an ARB protest hearing in another appraisal district; the other scheduled ARB protest hearing is scheduled to occur on the same date as the hearing set by this ARB; 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 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 cannot 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 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 be 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 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 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 request form for electronic 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 to offer evidence or argument by affidavit without physically appearing. 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 owner 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) states that hearings conducted under this chapter are open to the public. Tax Code Section 41.66(d-1) allows the hearing to be closed to the public by mutual agreement between the property owner and the chief appraiser. 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 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 Agent

The designation of an agent made by Tax Code Section 1.111(b) requires written authorization on a form prescribed by the Comptroller and signed by the owner, a property manager authorized to act on behalf of the owner other than the person being designated as agent, and must clearly indicate that the person is authorized to act on behalf of the property owner in property tax matters relating to the property or the property owner. The designation may authorize the agent to represent the owner in all property tax matters or in specific property tax matters as identified in the designation.

6. Protest by Person Leasing Property

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 [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

The ARB's adopted 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 to retain the evidence 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.

*January 1, 2025
Property Tax Assistance Division
Texas Comptroller of Public Accounts*

Taxpayer Assistance Pamphlet

January 1, 2025

You are entitled to an explanation of the remedies available to you when you are not satisfied with your property's appraised value. The Texas Comptroller of Public Accounts is required to publish a pamphlet that explains the remedies available to taxpayers and procedures to be followed in seeking remedial action. The Comptroller's office must provide information related to the functions of the taxpayer liaison officer (TLO) appointed in appraisal districts with a population of more than 120,000 and include advice on preparing and presenting a protest.

The Tax Code further directs that copies of the pamphlet be made readily available to taxpayers at no cost. The chief appraiser of an appraisal district may include it with the notice of appraised value mailed to property owners to explain the deadlines and procedures used in protesting their property's value. The chief appraiser must provide another copy to property owners initiating a protest.

The first step in exercising your rights under the Tax Code is to protest your property's appraised value. The following remedies only address appraised values and related matters. Government spending and taxation are not the subjects of this publication and must be addressed by local taxing units.

How to Protest Property Value

Appraisal districts must send required notices by May 1, or by April 1 if your property is a residence homestead, or as soon as practical thereafter. The notice must separate the appraised value of real and personal property.

The notice will also include the date and place the appraisal review board (ARB) will begin hearing protests and an explanation of the availability and purpose of an informal conference with the appraisal district to resolve your concerns before your ARB hearing. If you are dissatisfied with your appraised value or if errors exist in the appraisal records of your property, you should file a notice of protest with the ARB.

If an appraisal district has an internet website, it must permit electronic filing of a protest for incorrect appraised value and/or unequal appraisal of property for which a residence homestead exemption has been granted, with certain exceptions. Counties with populations of 500,000 or more are required to have a website. Contact your local appraisal district for more details on filing a protest electronically.

What Can be Protested

The notice of protest may be filed using the model form on the Comptroller's website: comptroller.texas.gov/forms/50-132.pdf. The notice need not be on this form. Your notice of protest is sufficient if it identifies (1) the

protesting person claiming an ownership interest in the property, (2) the property that is the subject of the protest and (3) dissatisfaction with an appraisal district determination.

You may request the ARB schedule hearings on protests to be held consecutively concerning up to 20 designated properties on the same day. You may use a special notice on the Comptroller's website: comptroller.texas.gov/forms/50-131.pdf.

You may protest your property's value in the following situations:

- the value the appraisal district placed on your property is too high and/or your property is unequally appraised;
- the appraisal district denied a special appraisal, such as open-space land, or incorrectly denied or modified your exemption application;
- the appraisal district failed to provide you with required notices;
- the appraisal district denied the circuit breaker limitation on appraised value for non-homestead real property; or
- other matters prescribed by Tax Code Section 41.41(a).

How to Complete the Protest Form

If using the protest form, these tips will help ensure that you can present your evidence and preserve your appeal rights.

- You should pay particular attention to the reason for protest section of the form.
- What you check as the reason for the protest influences the type of evidence you may present at your hearing.
- Your appeal options after the hearing are influenced by what you protest.

In the case of a typical residential property, checking incorrect appraised value and/or unequal appraisal will allow you to present the widest types of evidence and preserve your full appeal rights.

How to Resolve Concerns Informally

Appraisal districts will informally meet with you and try to resolve your objections prior to your ARB hearing. You must request the informal conference with the appraisal district on either your notice of protest form or in writing before your scheduled hearing date. It is very important, however, that you preserve your right to a hearing with the ARB by filing your notice of protest before the deadline, even if you expect to resolve your concerns at the informal meeting with the appraisal district.

Ask one of the appraisal district's appraisers to explain how the district arrived at your property's value. Be sure the property description is correct and that the measurements for your home or business and lot are accurate. Many appraisal districts have this information online.

What is an ARB?

The ARB is an independent, impartial group of citizens authorized to resolve disputes between taxpayers and the appraisal district. In counties with a population of less than 75,000, the local administrative district judge, or the judge's designee appoints ARB members. In counties with a population of 75,000 or more, the appraisal district board of directors appoints ARB members, including special panel ARB members to hear complex property cases where available.

The ARB must adopt and follow certain hearing procedures that may be unfamiliar to you. It must base its decisions on facts it hears from you and the appraisal district to decide whether the appraisal district has acted properly in determining your property's value.

ARB members cannot discuss your case with anyone outside of the hearing. Protest hearings, however, are open to the public and anyone can sit in and listen to the case. A closed hearing is allowed on the joint motion of the property owner and chief appraiser if either intends to disclose proprietary or confidential information at the hearing.

When are Protests Filed?

You must file your notice of protest with the ARB no later than May 15 or 30 days after the appraisal district mailed the notice of appraised value, whichever is later. You may request an evening or Saturday hearing. The ARB will notify you at least 15 days in advance of the date, time and place of your hearing. Under certain circumstances, you may be entitled to a postponement of the hearing to a later date. The ARB begins hearings around May 15 and generally completes them by July 20. Start and end dates can vary by appraisal district.

At least 14 days before your protest hearing, the appraisal district will mail a copy of this pamphlet; a copy of the adopted ARB hearing procedures; and a statement that you may request a copy of the data, schedules, formulas and any other information the chief appraiser will introduce at your hearing.

You or your authorized representative may appear at the ARB hearing in person, by telephone conference call, videoconference or by filing a written affidavit. To appear by telephone conference call or videoconference, you must provide written notice at least 10 days before the hearing, and any evidence must be submitted by written affidavit delivered to the ARB before the hearing begins. ARBs in counties with populations less than 100,000 that also lack the technological capabilities for videoconferences are not required to provide them.

If you fail to appear, you may lose the right to be heard by the ARB on the protest and the right to appeal. If you or your authorized representative fails to appear at a hearing, you are entitled to a new hearing if you file with the ARB, not later than four days after your hearing date, a written statement showing good cause for failing to appear and request a new hearing. Good cause is defined as a reason that includes an error or mistake that was not intentional or was not the result of conscious indifference and will not cause undue delay or injury to the person authorized to extend the deadline or grant a rescheduling.

What Steps to Take to Prepare for a Protest Hearing

You should consult with the appraisal district staff about your property's value. Ask questions about items you do not understand. The appraisal district is required to provide copies of documents that you request, at no charge via first class mail or electronically by filing a written request to exchange electronic communications on a form prescribed by the Comptroller for that purpose. Many appraisal districts provide a great deal of information on their websites at no charge.

If you are protesting the appraisal of your home or small business, you can view videos on the topic on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/protests/index.php.

Observing the following tips can also help in achieving a successful appeal:

- *Be on time and prepared for your hearing.* The ARB may place time limits on hearings.
- *Stick to the facts and avoid emotional pleas.* The ARB has no control over the appraisal district's operations or budget, tax rates for local taxing units, inflation or local politics; addressing these topics in your presentation wastes time and will not help your case.
- *Review the ARB hearing procedures.* After you receive the ARB hearing procedures, take time to become thoroughly familiar with them and be prepared to follow them.
- *Present your information in a simple and well-organized manner.* You and the appraisal district staff are required to exchange evidence at or before the hearing. Photographs and other documents are useful. You should take an appropriate number of copies so that each ARB member and the appraisal district representative receives one.

The date of your appraisal is Jan. 1, so you should make sure that changes made before that date are included in the appraisal. Improvements or damage to your property after Jan. 1 should not be part of the appraisal or the protest.

If you are protesting business property value or other appraisal matters, you should have evidence to support your opinion of value. Sales data may not be available or relevant, but income and expense information may be useful.

Generally, the appraisal district has the burden of proof in value and unequal appraisal

disputes. An appraiser's job is to appraise property at its market value, equitably and uniformly.

Limited Binding Arbitration

After you have filed a notice of protest and if you believe your ARB or chief appraiser failed to comply with a procedural requirement relating to your protest, you may file a request for limited binding arbitration (LBA) to compel the ARB or chief appraiser to comply with certain procedural requirements.

To request LBA, you must file a Request for Limited Binding Arbitration. Additional information about filing an LBA request, including filing deadlines and fees, can be found at texas.gov/propertytaxarbitration.

What if you are Dissatisfied with the ARB's Decision

After the ARB rules on your protest, it will send a written order by certified mail. If you are dissatisfied with the order of determination, there are three options to appeal. Any ARB decision can be appealed to the state district court in the county in which the property is located. Depending on the facts and property type, you may be able to appeal to the State Office of Administrative Hearings (SOAH) or to regular binding arbitration.

Additional information about appealing an ARB decision, including filing deadlines and fees, can be found on the Comptroller's website at comptroller.texas.gov/taxes/property-tax/protests/index.php.

In all types of appeals you are required to pay a specified portion of your taxes before the delinquency date.

TLOs

Appraisal district boards of directors in counties with populations of more than 120,000 must appoint a TLO whose primary responsibility is assisting taxpayers, property owners and members of the public with understanding the appraisal process, the protest process, the procedures for filing complaints, comments, and suggestions with the appraisal district, and filing an LBA request.

A property owner may file a written complaint with the TLO to request resolution of a dispute on a matter that does not relate to property appraisal. The TLO may resolve a complaint by directing the property owner to the appropriate resources or referring the issue to the appropriate employee or officer of the appraisal district or ARB. Additionally, the TLO may facilitate an informal meeting with the parties of the dispute to resolve the issue and notify a property owner of the resolution of a complaint not later than the 90th day after the date the complaint is filed. The resolution of a complaint filed is not an action that a property owner is entitled to protest, request LBA or appeal under Tax Code Chapter 42.

TLOs also assist property owners, agents, and members of the public with understanding the Comptroller's ARB Survey process

for submitting comments, complaints and suggestions related to the ARB's fairness and efficiency.

What is the Comptroller's role in the protest process?

The Comptroller's office provides a survey for property owners to offer feedback on the ARB experience that may be submitted by mail or electronically. The online survey is available in English at surveymonkey.com/r/surveyarb and in Spanish at surveymonkey.com/r/Spanishsurveyarb. Survey results are published in an annual report. The Comptroller's office does not, however, have oversight responsibility over the ARB and has no authority to investigate complaints about the ARB. Any complaints about the ARB or its members should be directed to the ARB itself, the TLO or the applicable appointing authority. The Comptroller's office has no direct involvement in the protest process.

Further, this pamphlet is intended to provide customer assistance to taxpayers. It does not address all aspects of property tax law or the appraisal process. The Comptroller's office is not offering legal advice, and this information neither constitutes nor serves as a substitute for legal advice. Questions regarding the meaning or interpretation of statutes, notice requirements and other matters should be directed to an attorney or other appropriate counsel.

Where can you get more information?

This publication does not cover all aspects of the ARB protest process or property taxes. For more information, please see the following web resources:

- *Appraisal Protests and Appeals;*
- *Appraisal Review Board Manual;*
- *Paying Your Taxes;*
- *Property Tax System Basics;*
- *Taxpayer Bill of Rights;*
- *Texas Property Tax Code;* and
- *Valuing Property.*

This information is found on the Comptroller's Property Tax Assistance website. It provides property owners a wealth of information on the appraisal and protest process at comptroller.texas.gov/taxes/property-tax/. For specific inquiries, you must contact the appraisal district in which your property is located.

Property Tax Assistance Division
Texas Comptroller of Public Accounts
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For additional copies visit our website:

comptroller.texas.gov/taxes/property-tax/

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800-252-5555.