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|  | <b>Doc Number: 2019-001</b>                           |                   |

**1. STATEMENT OF PURPOSE**

The Travis Appraisal Review Board (TARB) bears the responsibility to determine protests initiated by property owners or their agent. By July 20, in accordance with Sections 41.12(a) and (b) of the Texas Property Tax Code (TPTC), the TARB must complete substantially all timely filed protests before approving the appraisal records. The TARB may not approve the records if the sum of the appraised values, as determined by the chief appraiser of the Travis Central Appraisal District (TCAD), of all properties on which a protest has been filed but not determined is more than five percent of the total appraised value of all other taxable properties. Under Section 41.12(c) of the TPTC, the TCAD Board of Directors may postpone the deadline established by Section 41.12(a) for the performance of the functions listed in that Section to a date not later than August 30 or provide that the TARB may approve the appraisal records if the sum of the appraised values determined by the chief appraiser does not exceed ten percent of the total appraised value of all other taxable properties.

The TARB will conduct all hearings in a professional and efficient manner to achieve approval of the appraisal records, in compliance with Section 41.12, at the earliest date possible.

**2. SCOPE**

The TARB recognizes the TPTC has established some differences in the law as it relates to an individual property owner or a property owner represented by an Agent. This Agent Policy is created for those representing property owners through a signed agreement and includes, but is not limited to, property tax agents and consultants, attorneys, real estate brokers and agents, and individuals acting on behalf of multiple property owners. This policy will also pertain to individual property owners and the TCAD in a fair and just manner where applicable.

This Policy has been established to comply with the Texas Comptroller’s Model Hearing Procedures and the TPTC. Should a conflict exist between this Policy and the Comptroller’s Model Hearing Procedures or the TPTC, the Model Hearing Procedures or TPTC will prevail, with the TPTC finally controlling.

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### 3. DEFINITIONS (In Order of Appearance)

- TARB – Travis Appraisal Review Board
- TPTC – Texas Property Tax Code (including a cited section of the TPTC)
- TCAD – Travis Central Appraisal District
- Agent – A representative or firm designated by the property owner on the Texas Comptroller of Public Accounts Form 50-162 to act on their behalf for any purpose in connection with their property tax matters under TPTC 1.111.
- AoA (Appointment of Agent) Form - Texas Comptroller of Public Accounts Form 50-162.

### 4. RESPONSIBILITIES

- TARB – will adopt by majority vote of regular (i.e., non-auxiliary) members this Policy and future amendments as necessary. Distribution of this Policy will be made to Agents and TCAD.
- Agent – must adhere to this Policy.
- TCAD – will support the TARB in administering this Policy.

### 5. POLICY

#### 5.1 Scheduling

Formal protest hearings before the TARB will be scheduled based on the TARB Chair’s directives and to meet the TARB’s statutory deadlines. Priority will be given to scheduling in grouping combinations to achieve determinations with the greatest value volume per hearing day. Clerical assistance in scheduling will be provided by TCAD.

#### 5.2 Hearings

##### 5.2.1 Business Days and Start/Finish Time

Hearings will generally be conducted Monday through Friday before certification and Monday through Thursday after certification and start at 8:00 a.m. unless noticed or posted otherwise. In accordance with TPTC 41.71, some hearings may be scheduled on Saturdays.

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The TARB will continue to hear protests until the TARB Chair calls the close of hearings for the day. The close of business may be defined by the operational hours of the facility being occupied by the TARB.

**5.2.2 Simultaneous Hearings**

The TARB will schedule hearings across multiple panels based upon the information available at the time. It is incumbent on the Agent(s) to submit prior to the hearing any AoAs, Affidavits, or Withdrawals for a protest filed. AoAs will be submitted to and reviewed by TCAD.

The TARB will accept and consider a motion or protest filed by an Agent, if the Agent files the AoA with TCAD at or before the hearing on the motion or protest. The TARB strongly encourages early filing of AoAs to help expedite the hearings in a timely and efficient manner. Additionally, for proper recognition as an individual exempt from AoA requirements, the individual must comply with TPTC 1.111(j) and must file this information with TCAD.

Agents should consider all options prescribed in the TPTC to resolve the protest, which include appearance in person, by Affidavit not attending, or by telephone or videoconference hearing.

**5.2.2.1 Assignment of Multiple Hearings Same Day Same Time**

The TARB will exercise its statutory right under TPTC 41.66(j) to schedule hearings across multiple panels for agents filing more than 20 protests. Such hearings will be scheduled for the same day with a single start time, but in practice will be heard over the entire course of the day. Actual start times will vary. Agent(s) scheduled in multiple panels should provide sufficient consultants to prepare for and attend hearings. Hearings shall proceed in the order called. Should no one appear at the hearing or if a sworn Affidavit has not been filed with TCAD or presented to the panel, the hearing will be forfeited for failure to appear. Unless an Affidavit has previously been provided, notice of the failure to appear resulting in a dismissal of the protest will be sent no sooner than four (4) days following the hearing date if no request for rescheduling under TPTC 41.45(e)(1) has been received and approved.

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**5.2.2.2 Appearance for Scheduled Hearings**

The Agent must be prepared to appear for their scheduled protest when called to a panel. Failure to appear at a hearing either in person or by an Affidavit complying with TPTC 41.45(i) and (n) will result in dismissal for failure to appear. If an Agent registers as present and then fails to attend the hearing or fails to return on time after a break or lunch period, the protest will be called and recorded for failure to appear. If an Agent leaves early, scheduled hearings for which the agency or firm is not present will be dismissed for failure to appear. Hearings dismissed for failure to appear will not be rescheduled unless a request in compliance with the Rescheduling or Postponement of Hearings provision below has been timely received and approved. Agents should not rely solely on the filing of a postponement or rescheduling request to be sufficient to avoid dismissal.

**5.2.2.3 Variations in Scheduling**

Changes as the protest season progresses may affect the original calculations utilized to create the schedule for hearings. When a protest is called for its formal hearing all prior unresolved negotiations between the Agent and TCAD toward settlement will be considered to be terminated; however, a settlement of the protest may be read into the hearing record.

**5.2.2.4 Rescheduling or Postponement of Hearings**

Pursuant to TPTC 41.45(e-1), requests to reschedule a hearing after failure to appear must be received in writing. Good cause for rescheduling under TPTC 41.45(e-1) will be as set forth in TPTC 41.45(e-2). “Intentional” means when a person elects to take or neglects or fails to take an action (such as filing an Affidavit) which a reasonable person would take under the same circumstances. “Conscious indifference” occurs when a person knows that a particular action, such as submitting a request to reschedule within four days, is available and applicable to the circumstances. The determination of whether good cause for rescheduling exists is in the sole discretion of the TARB. A TARB form is available for this request on the TCAD website.

For requests under TPTC 41.45(g) where there is a conflict with one or more hearings in another appraisal district and a request is presented by an Agent with multiple consultants,

the request must explain why no other consultant is available to take the conflicting hearing(s). Scheduling letters from another county for protests that have been resolved does not constitute a conflict.

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**5.3 Panel Assignments**

TARB members generally will be assigned by the TARB Chair to panels consisting of three (3) members. One member will be designated to serve as chair to conduct the hearing. Panels will be assigned to a carrel by number.

Panel assignments will generally remain fixed for a period of one (1) week to maximize efficiency. Should an assigned panel member be absent for the day or need to recuse themselves from a hearing, an alternate member will be assigned. All assignments will be made by the TARB Chair.

Hearings will be scheduled as required in TPTC 41.46(a). At the time of scheduling, each day’s hearings will be grouped into dockets for hearings. The TARB Chair will randomly assign the docket to a TARB panel based upon the property type protested, grounds of protest, and panel availability.

**6. DOCKET SYSTEM**

The TARB will use a docket system to coordinate and track protest hearings on protests concerning more than 20 properties filed by the same property owner or Agent. Along with the notice of hearing, a copy of the docket (docket sheet) will be provided to the Agent. The docket sheet will list the protested properties and the order in which the protests hearings will be called and conducted.

The docket sheet shall be used to check in the Agent for all the hearings listed on the docket sheet. Any errors or omission of information will be the responsibility of the Agent.

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## **7. CONDUCT**

### **7.1 Professional Environment**

An atmosphere of mutual respect is expected among TARB members, TCAD employees, and Agents. Each individual should act with the highest level of integrity and professionalism to fulfill our respective missions, goals, and objectives in an unbiased and non-prejudicial manner. Disruptive or discourteous behavior will be dealt with by the TARB Chair on a case-by-case situation based on the severity of the infraction.

### **7.2 Ex Parte Communications**

While hearings to the greatest extent practical shall be informal in accordance TPTC 41.66(b), separate areas to assemble will be maintained for TARB members, TCAD employees, and Agents. This helps prevent ex parte communications. Socialization between the groups should be held to a minimum. When hearings are not in session, each party should return to their respective areas.

### **7.3 Use of Audio/Video Recording Equipment**

Minutes in the form of an audio recording under Section 551.021 of the Texas Government Code will be made of each protest hearing. Under Section 551.023 of the Texas Government Code, a person in attendance at a protest hearing may record all or part of the hearing by means of a recorder, video camera, or other means of aural or visual reproduction.

Intended use of any recording equipment during a TARB hearing must be declared at the time of hearing check-in. The recording equipment must be positioned prior to the hearing and in a place visible to all. Visual recording equipment must be situated to capture all parties participating in the hearing. Persons will not be permitted to photograph or record by any means in areas not authorized by the Texas Government Code or restricted by the building owner.

### **7.4 Carrying of Handguns Prohibited**

Pursuant to Section 30.06, Texas Penal Code (Trespass by License Holder with a Concealed Handgun), a person licensed under Subchapter H, Chapter 411, Texas Government Code (Concealed Handgun Law) may not enter the room where a hearing will be conducted with a concealed handgun.

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Pursuant to Section 30.07, Texas Penal Code (Trespass by License Holder with an Openly Carried Handgun), a person licensed under Subchapter H, Chapter 411, Texas Government Code (Handgun Licensing Law) may not enter the room where a hearing will be conducted with a handgun that is carried openly.

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## **APPROVALS**

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Original Release Adopted by Majority Vote of Appraisal Review Board  
April 2, 2019

## **REVISION HISTORY**

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Typo Corrected by Chair: Section 5.2.2.2 TPTC ~~45.45~~41.45 (i) & (n)  
April 5, 2019  
Policy Amended and Restated by Majority Vote of Travis Appraisal  
Review Board  
\_\_\_\_\_, 2025

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