

## Travis CAD – Informal Meeting Procedures for Tax Agents

Informal meetings are an important tool for the appraisal district, property owners, and the consultant community to manage their workloads and the caseload of the appraisal review board. Informal meetings are available at the request of the property owner or their representative. However, abusive conduct, repeated failure to appear on time, delaying tactics, or other misconduct may result in the suspension of informal meetings for a property owner or firm. These procedures are intended to ensure awareness and administration of the rules for all parties.

The following contains details and instructions for the informal meeting season. TCAD will utilize the following procedures for all 2022 informal meetings. These policies apply to all informal meetings concerning settlement of protests on or after the effective date. They are effective until superseded or changed. The chief appraiser may change them at any time. The policies are not guidelines. TCAD staff is required to follow and may not waive them without permission of the chief appraiser.

### **Appointment of Agent**

The appointment of agent form (“fiduciary form”) must be filed with the district and keyed to the account. The appointment of agent form must be a signed written authorization form prescribed by the comptroller. It must be signed by the owner, a property manager authorized to designate agents for the owner, or another person authorized to act on behalf of the owner. It is not valid if it is signed by the designated agent. If there is a question regarding the authenticity of the signature, TCAD may require additional information to verify the agent is authorized to act on behalf of the property owner.

For fiduciary forms to be timely keyed, the completed fiduciary form must be received at least 48 hours prior to the informal meeting.

TCAD encourages consultants to file their appointment of agent forms through the online agent portal. This is the most efficient method for submitting appointment of agent forms or revocation of agent forms. Exhibit A provides instructions on filing appointment of agent forms through the online agent portal.

There are several consequences for not adhering to this policy:

- A consultant cannot appear on behalf of the property owner at an informal meeting. As a result, the appointment of agent must be keyed to the account at the time the informal scheduling request is made. If it is found, when scheduling for an informal meeting and upon appropriate review, if an invalid fiduciary form has been tendered, the opportunity for scheduling an informal meeting related to those accounts will be denied until the fiduciary has been keyed to the account.
- If the fiduciary form has not been keyed to an account at the time of scheduling a formal hearing, the scheduling notice is mailed to the property owner. As a result, it is the responsibility of the consulting firm to obtain scheduling information from their client or through the online agent services website.

If a person is required by law to register with TDLR as a tax consultant, the district will not hold an informal meeting with the individual unless the person’s license is current. Certain professionals (exempted from registering as property tax consultants under Texas Occupations Code §1152.002), *who file a protest* for the property owner, need not file a fiduciary form. See Property Tax Code § 1.111(j).

## **Sub Agent Codes**

Generally, TCAD assigns a single agent code to each firm (whether the firm is an individual or multiple individuals). The firm's meetings and hearings are considered the responsibility of the firm, not individuals. Accounts represented by the firm are scheduled in sets, generally in descending value order. It is the responsibility of the firm to have adequate numbers of consultants present to handle accounts scheduled for a given day. Additional agent codes may be available, as follows:

- **Fiduciary form designates a specific individual in a firm as an independent tax consultant rather than a firm itself (unless the individual name and firm name are the same).** In this case, the district may assign a unique agent code to the individual. The individual's meetings and hearings will be scheduled separately from the firm's. However, the individual has the same responsibility as a firm to ensure that the individual has adequate numbers of consultants present to handle accounts scheduled for a given day.
- **Firm requests additional agent codes.** Upon request, TCAD may assign additional agent codes (sub-agent codes) to a firm. Issuance of sub-agent codes is a privilege, not a right. All requests will be reviewed, on a case-by-case basis, keeping in mind the overall obligation to timely resolve all protests received. Factors include: the total number of accounts the firm has protested, plus those it reasonably expects to protest, for the current tax year; and the total number of consultants the firm reasonably expects to regularly attend meetings with TCAD appraisers and hearings before the Travis ARB. The number of sub-agent codes that may be assigned to a firm will be reviewed from time to time by the chief appraiser's designee, with changes made as needed for effective scheduling. The firm has the responsibility to ensure that adequate numbers of consultants are present to handle accounts scheduled for a sub-agent code in a single day. To ensure that meetings and hearings are scheduled for a specific sub-agent code: a sub-agent code must be requested and assigned; a protest be filed using the desired sub-agent code; and an appropriate appointment of agent form for the account protested must indicate the same sub-agent code as was used on the protest. Failing this, the agent code on the appointment of agent form will control for purposes of scheduling the account.

## **General Policy**

Generally, informal meetings will be held during the months of April, May and June and occur before the Travis ARB starts formal hearings on June 21, 2022. In most cases, informal meetings are scheduled separately from ARB formal hearings; however, in some cases, such as business personal property, we do schedule the informal meeting and formal hearing on the same date. A separate notice will be sent for the formal hearing. Informal meetings will be held telephonically using remote screen sharing. General hours of operation are Monday through Friday 7:45AM to 4:45PM.

## **Scheduling**

Pursuant to Section 41.445 of the Tax Code, the property owner is entitled to an informal meeting with TCAD. To meet this requirement, TCAD is offering you two options as an informal meeting. If you fail to elect one of the two options, by default TCAD will assign your protest as Option 2.

### **Option 1:**

Agents representing 25 parcels or more may meet with an appraiser by block and time schedule. This involves TCAD appraisers being available during set times and days for teleconference informal meetings. Agents who elect this option must elect this option for ALL property accounts the agent represents. Agents will be able to schedule their block and time online and present protest parcels for discussion at their discretion. This option will

facilitate discussion and resolution of protests in bulk. Block and time meetings will be available starting April 18<sup>th</sup> thru June 30<sup>th</sup>. Please note this option allows for the most amount of time with a TCAD appraiser.

TCAD will utilize the QLess reservation system. The reservation system allows agents to get in line remotely for same day appointments or reserve a time in the future. Future timeslots will be added on a rolling basis based on staff availability.

- The reservation system can be accessed at <https://www.traviscad.org/getinlineonline>. *Agents must have an active fiduciary agreement and protest on file and must have submitted evidence in order to reserve an informal meeting.* If these requirements are not satisfied timely an owner or agent reservation may be rejected.
- Reservation timeslots will be made available in 5-minute increments for agents representing a single property.
- Reservation timeslots will be made available in one- or four-hour increments for agents representing multiple properties.
  - Residential – four-hour time blocks. Minimum account expectation 35.
    - Morning timeslots will be reserved for agents representing multiple properties
    - Afternoon timeslots will be reserved for owners or agents representing a single property
  - Commercial – one-hour time blocks. Minimum account expectation 6.
    - Tuesday, Wednesday, and Thursday timeslots will be reserved for agents representing multiple properties
    - Friday timeslots will be reserved for owners or agents representing a single property
  - Agents are encouraged to group their accounts in a manner to make most efficient use of the available time. We suggest grouping by property type and/or neighborhood.
- TCAD will utilize the QLess Reservation and Queue System. Information on accessing the queue system can be found at <https://www.traviscad.org/getinlineonline>
- Appraisers will call the agents, in the order they check-in.
- Property owners or agents will receive only one informal meeting per property.
- If there is additional availability for informal meetings, TCAD will reach out and offer additional time to agents wanting to work in time blocks.

If you don't elect Option 1. You will automatically be given Option 2. For agents who fail to elect Option 1 for ALL property accounts the agent represents, ALL accounts will receive Option 2.

### **Option2:**

You will receive an informal meeting in which TCAD notifies you of a time and date certain of the informal meeting.

- Informal meetings will be scheduled
- Notice of the informal meeting date, time and check-in instructions will be mailed
- Date and time of informal will also be available online in the Agent portal or on Property Search of the TCAD public website.
- Informal meetings will be scheduled at a frequency rate determined by the total number of protest to be scheduled and the number of available informal days. (Based on historical data informal meetings will be scheduled in 5-minute increments; however, this rate is subject to change based on total protest volume.)
- To provide timely starts to all scheduled informal meetings, we will need to strictly adhere to allotted schedule times.
- There is no guarantee an agent's informal meetings will be scheduled consecutively or will be conducted by the same appraiser.
- There is no rescheduling of informal appointments.

- TCAD will utilize the QLess Reservation and Queue System. Information on accessing the queue system can be found at <https://www.traviscad.org/getinlineonline>
- Appraisers will call the agents in the order they check-in.
- Property owners or agents will receive only one informal meeting per property.

### **Assignment to an appraiser**

To avoid the appearance of impropriety, the queuing system is designed to ensure that consultants or property owners do not pick the appraiser they want to work with. Assignment of appraisers is exclusively the responsibility of the appraisal department. A consultant or property owner who is assigned to an appraiser during the day is expected to work with that appraiser until the assigned accounts are completed. If a property owner or consultant begins a meeting on an account or set of accounts and leaves before completing the meeting, or fails to return after a break, the opportunity for informal meetings related to those accounts will be considered waived for that day. For consultants or consultant firms, repetition of this behavior may result in suspension of all informal privileges.

### **Submitting Evidence**

Beginning April 14, 2020, property owners or agents may submit evidence for consideration in the informal meeting. Property owners or agents may submit evidence by utilizing any of the following three options:

- 1) Submit evidence through the eFile portal;
  - a. *This is the preferred and most expeditious method. We do not guarantee that the evidence will be available for the appraiser to review if you choose to use other methods to submit evidence.*
- 2) Hand deliver the evidence to the designated drop box in front of TCAD's building.
  - a. *Please note, a delay may result from hand delivery due to the COVID 19 pandemic. TCAD encourages persons to use the eFile portal to ensure the most efficient and prompt service. Please allow approximately 10-15 business days for processing.*
- 3) Mail through USPS to P.O. Box 149012, Austin, TX 78714
  - a. *Please note, a delay may result from mailed evidence due to the COVID 19 pandemic. TCAD encourages persons to use the eFile portal to ensure the most efficient and prompt service. Please allow approximately 10-15 business days for processing.*

**\*\*\*All property specific financial data is considered confidential.\*\*\***

### **Meeting Procedures**

- Informal meetings will be informational telephonic meetings with a staff appraiser.
  - The appraiser may review and discuss information and evidence presented by the property owners or agents.
- Appraisal Roll Corrections
  - The appraiser may document into the CAMA software system a recommendation for an informal meeting offer reviewer. The recommendation may contain the following:
    - the key points and issues made by the owner, agent, or appraiser;
    - the property owner's or agent's opinion of value;
    - the appraiser's recommendation; and,
    - Property characteristic corrections

- the appraiser may make corrections directly into the CAMA software systems for quantitative items such as:
  - Building square footage (based on building plans presented)
  - Existence of fireplaces and swimming pools
- appraisal roll corrections of qualitative items or items requiring additional analysis will be done by informal meeting offer reviewers and the appraiser may add notes and recommendations. Examples of qualitative items include:
  - Construction quality and condition;
  - Effective age; and,
  - Physical, functional, and economic obsolescence.

**Informal Meeting Offers**

An informal meeting does not guarantee a reduction offer. All offers will be based solely on documented evidence.

- Before TCAD makes an offer, TCAD management will review the offer for accuracy, fairness and consistency.
- Reviewers will examine the evidence, and the notes and recommendations from the informal meeting. After examining, the reviewer will determine, if, and how much the offer amount TCAD will offer to the property owner or agent.
- TCAD will make offers to property owners, or their respective agents, on a rolling basis. Typically, TCAD will make the offer within 48 hours of the informal meeting. However, the timeframe may be affected by: daily call-in volume, staffing and overtime availability.
- Property owners, or their respective agents, must take action to accept the informal meeting offer through the eFile portal- fastest and most expeditious option;

**Inventory Hearings**

To qualify for real property inventory valuation, the district’s policy is a minimum of 5 properties. Please see Section 23.12 (b)(1) of the Texas Property Tax Code regarding the determination of the quantity of property required to be held for inventory consideration. The parcels must be under the same ownership, contiguous to one another, and located within the same subdivision.

For improved inventory, please provide the builder’s estimate of percent complete of the improvements as of January 1st. For land development, the acquisition cost and development cost need to be provided in the form of developer’s documents and closing statements for the land purchase.

The completed rendition (Form 50-143) should include pages 1-4, plus any attachments (if applicable).

Renditions may be emailed, hand-delivered, or mailed to:

Email Address	<a href="mailto:rpa@tcadcentral.org">rpa@tcadcentral.org</a>
Physical Address	850 E Anderson Lane Austin, TX 78752
Mailing Address	PO Box 149012 Austin, TX 78714-9012

## **Bulk Affidavit (Topline)**

Agents filing protest electronically via the Travis CAD Agent Portal will be eligible for Toplines

- Topline requests are made on the Travis CAD Agent Portal
- Status of the protest will be changed and available on the Agent portal to acknowledge receipt of the topline request
- Requests will be reviewed by TCAD management, and a joint motion will be prepared and submitted according to the schedule for submissions set by the ARB chair.
- Status of the protest will be changed and available on the Agent portal to indicate the requested topline joint motion has been submitted to the ARB chair.
- Once approved the protest will be finalized and board orders issued will be available on the Agent Portal.

## **Conduct**

Rude, disruptive, harassing, or threatening conduct toward any member of our staff or the appraisal review board will not be tolerated. Similarly, the district will not tolerate such behavior by its staff toward others. The board and staff handle hundreds of thousands of cases; at times tempers fray and patience is limited. Nevertheless, it is expected that all parties will behave in a civil and respectful manner. Failure to do so on the part of consultants may result in suspension of privileges and the other consequences noted in the introduction to these policies. Failure to do so on the part of the district staff will result in disciplinary action appropriate to the offense.

## **Summary of Important Dates**

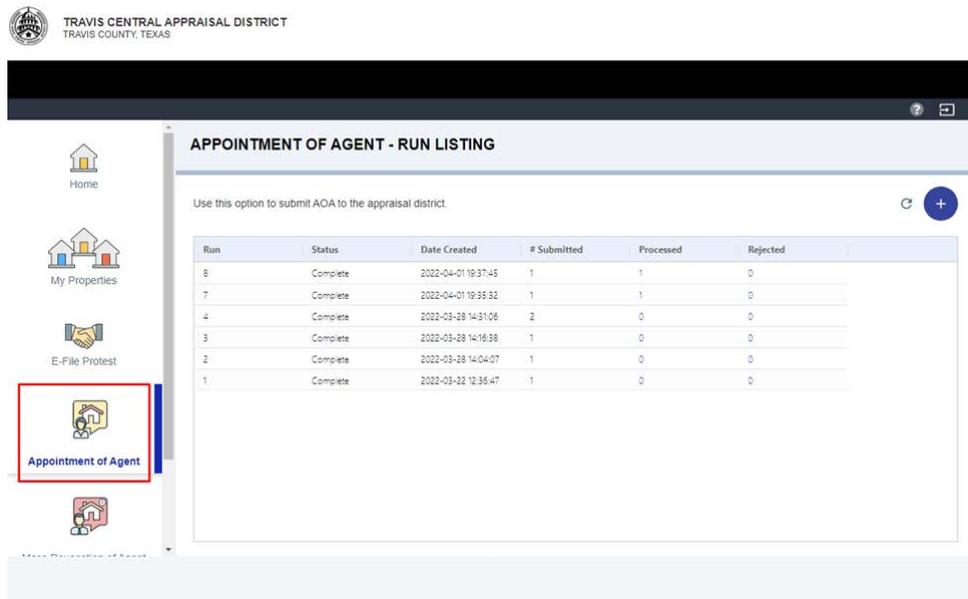
The dates below are anticipated dates and are subject to change based on events occurring after this letter is mailed. TCAD encourages everyone to be patient as TCAD works together through this as a community.

- April 15<sup>th</sup>
  - 2022 values are published on the TCAD website. The regular and special export can be found at <https://www.traviscad.org/reports-request/>
  - Appraisers available to work protests via eFile portal
- April 18<sup>th</sup>
  - Residential appraisers available for informal meetings via telephone
- April 25<sup>th</sup>
  - Commercial appraisers available for informal meetings via telephone
- May 16<sup>th</sup>
  - Protest deadline
- June 30<sup>th</sup>
  - Last day for informal meetings via telephone

Any questions regarding the eFile portal should be directed to [agentportal@tcadcentral.org](mailto:agentportal@tcadcentral.org). Thank you in advance for working with TCAD and adhering to the procedures outlined above.

Travis Central Appraisal District

Appointment of agent forms can be filed through the online agent portal. The filing of appointment of agent forms is access through the “Appointment of Agent” tasks on the left-hand side of the menu.



To add a new AOA, click the plus sign in the upper right hand corner. Add the corresponding PIDs to the process screen. PIDs can be added manually or a list of PIDs can be imported from a spreadsheet. Fill out the appropriate information in the mailings and authority section, and upload the AOA form in PDF form. These selections should match was is on the PDF copy of the Appointment of Agent form. Select submit to complete the process.

**NEW APPOINTMENT OF AGENT REQUEST**

**PROPERTIES**

Prop ID IMPORT

f	Owner ...	Status
No Rows To Show		

**AGENT FIDUCIARY**

Application

Application Date  (Required)

Affective Date

Expiration Date

Comment

Mailings

Receive ARB Mailings

CAD Mailings

Taxing Unit Mailings

Authority

Receive ARB Mailings

CAD Mailings

Taxing Unit Mailings

Drag and drop files here

or

BROWSE FILES

File	Date	User	Des...
No Rows To Show			

CANCEL
SUBMIT

Similarly, agent revocations can be submitted through the Mass Revocation of Agent section of the Menu:

Welcome to Travis Appraisal District Portal

**My Properties**

**E-File Protest**

**Appointment of Agent**

**Mass Revocation of Agent**

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**SUMMARY**

Active Properties: **1** Needs AOA/Expired Properties: **1**

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**MY PROPERTIES**

Click [here](#) to Manage Properties.

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**ACTIONS**

Click the plus sign in the upper right hand corner. Add the corresponding PIDs to the process screen. PIDs can be added manually or a list of PIDs can be imported from a spreadsheet. Upload the PDF revocation of agent, and select submit to complete the process.

Run Listing > New

**NEW MASS REVOCATION OF AGENT REQUEST**

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**PROPERTIES**

Prop ID IMPORT

P...	Owner Name	Status
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**FILE ATTACHMENTS**

Drag and drop files here  
or  
**BROWSE FILES**

File	Date	User	Descripti...	D.
No Rows To Show				

CANCEL **SUBMIT**