

APPRAISAL REVIEW BOARD  
HEARING PROCEDURES

GENERAL PROCEDURESS- Except as may conflict with the requirements of law or board rule, procedures shall be in accordance with the edition of Robert's Rule of Order during Appraisal Review Board hearing proceedings. A copy of Robert's Rule of Order will be always made available. Hearing procedures to the greatest extent practicable shall be informal and open to the public.

At the beginning of the meeting, the Chairman of the Board calls the meeting to order, declares a quorum is present and the Board is open for business. Each board member must sign an affidavit before each hearing, stating that the board member has not communicated with property owner about the forthcoming hearing. Hearings scheduled for that day are heard on a "FIRST COME, FIRST SERVE BASIS", OF THE HOUR THAT YOU ARE SCHEDULED FOR.

The Secretary of the Board first administers the oath to the protesting party and any other person(s) that will offer evidence to the Board. (Appraisal District representatives are also administered the oath at the beginning of the hearings.)

During the hearing, the Chairman of the Board ensures that order is always maintained, making certain no one can disrupt the hearings. If problems arise, the hearing will be recessed until order is restored.

If the Board is requested to consider other matters or other properties during the hearing, unless the Appraisal District personnel is prepared to present evidence, the appellant will be instructed to file a separate motion for hearing later. Hearing must be about protested property that is scheduled at that time.

The property owner or agent will be asked if they prefer to present their evidence and argument before or after the appraisal district.

The property owner (agent) will state the nature of the protest and present evidence. Audio and visual equipment is available for use of property owner/and or agent.

Then the appraisal district will present evidence for the district.

The board shall permit cross-examination if requested by either party.

Parties will be allowed to make a brief closing statement.

HEARING LIMITATION- to expedite the hearing process, each taxpayer will be allowed five minutes for their presentation; then the appraisal district will be allowed five minutes, with the taxpayer having an additional two minutes for rebuttal. The Chairman of the board will make certain each case is allowed sufficient time to present testimony. Typically, the hearing is held within a 15-minute time frame.

FAILURE TO APPEAR - if taxpayers fail to appear in person, by an appointed representative, or by submission of affidavit on the date of the scheduled for hearing, the motion will be deferred until all other protest are heard for that day. If the taxpayer has not appeared by the end of the hearing the board will declare the taxpayer a NO SHOW and make no changes in value, unless the Chief Appraiser, on his own makes a recommendation for a change on the account. The Chief Appraiser's motion will be accepted, and a determination made on the account.

RESCHEDULING - in accordance with Section 41.45 (e) a hearing can be postponed one time without showing good cause. The ARB shall postpone a hearing to a later date if the property owners or the owner's agent shows good cause. Postponement does not require additional written notice to the property owner.

The ARB authorizes the ARB's Recording Secretary to reschedule property owners or the owner's agent, if they meet the requirement for items listed below. However, the ARB may reschedule a hearing for any circumstance they deem to be a good cause.

- Death in the immediate family.
- Immediate family in the hospital, under doctor's care, an extreme medical or family emergency, or illness requiring Doctor's care.
- Being on active military duty.
- Being involved in legislative or judicial functions (i.e., jury duty, subpoenaed for court appearance, etc.

AFFIDAVIT - Section 41.66 (1)(2) ARB members are prohibited from communicating with another person concerning:

1. The evidence, argument, facts, merit, or any other matter related to an owner's protest, except during the hearing on the protest; or
2. A property that is the subject of the protest, except during a hearing on another protest or other proceeding before the board at which the property is compared to other property or used in a sample of properties.

TESTIMONY / EVIDENCE After all witness have been sworn in, the ARB is ready to hear testimony and evidence regarding the protest which will be addressed to the ARB.

\*Beginning with 2018 Protest, property owners have the option to appear by telephone conference. Evidence and argument must be submitted prior to the hearing by affidavit. Property owner must notify the ARB no later than 10 days before the scheduled hearing by written notice. The ARB will treat telephone hearings like other hearings conducted in the office. The phone number will be provided to the property owner and time will be scheduled. If needed the ARB will call the property owner at the scheduled time. Acceptable formats accepted by the ARB will be files submitted in jpg. and pdf. Documents.